TERRY GODDARD
Attorney General
LISA A. NEUVILLE, #012285
Assistant Attorney General
1275 West Washington Street
Phoenix, AZ 85007
Telephone: (602) 542-8399
Attorneys for Arizona Department of Revenue

THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN THE ARIZONA TAX COURT

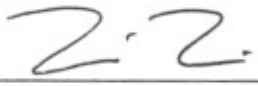|	
ESTATE OF HELEN H. LADEWIG, et al.,	No. TX 97-00075
Plaintiffs	
v.	**ARIZONA DEPARTMENT OF REVENUE'S MOTION FOR ACCELERATED HEARING ON MOTION FOR ORDER AUTHORIZING CORRECTIONS TO OVERPAID CLAIMS**
ARIZONA DEPARTMENT OF REVENUE and its Director, in his official capacity,	
Defendants.	
	(Assigned to the Hon. Paul A. Katz)

The Arizona Department of Revenue ("Department") moves this Court for an order accelerating the hearing on the Department's Motion for Order Authorizing Corrections to Overpaid Claims. The Department has identified 1,360 claimants that the Department has already overpaid by $5,499,429.70. These claimants are due to receive an additional $2,749,714.85 in refunds in July 2005 unless the Departments corrects the claims. The Department requests in its Motion that these payments be delayed until this Court decides the correct amount of the claims. In order to timely issue the warrants, the Department must know by June 1, 2005, whether these claimants are to be paid.

The Department respectfully requests that this Court set a hearing on or before June 1, 2005, to determine whether to delay the next installment payments to the class members that the Department believes have already been overpaid. This motion is supported by the Department's concurrently filed Motion for Order Authorizing Corrections to Overpaid Claims and by the Court's entire file in this case.

RESPECTFULLY SUBMITTED this 18th day of May, 2005.
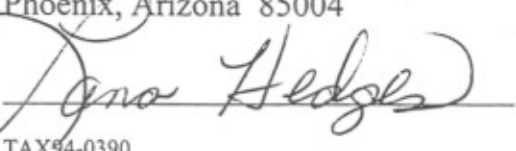
TERRY GODDARD
Arizona Attorney General

Lisa A. Neuville
Assistant Attorney General

Copy hand delivered this 18th day of May, 2005 to:

Honorable Paul A. Katz
101 West Jefferson, Suite 612
Phoenix, Arizona 85003

Randall D. Wilkins, Esq.
D. Michael Hall, Esq.
Bonn & Wilkins, Chartered
805 North Second Street
Phoenix, Arizona 85004

TAX94-0390
446369v1

TERRY GODDARD
Attorney General
LISA A. NEUVILLE, #012285
Assistant Attorney General
1275 West Washington Street
Phoenix, AZ 85007
Telephone: (602) 542-8399
Attorneys for Arizona Department of Revenue

THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN THE ARIZONA TAX COURT

ESTATE OF HELEN H. LADEWIG, et al.,	No. TX 97-00075
Plaintiffs	**ORDER ACCELERATING HEARING ON DEPARTMENT OF REVENUE'S MOTION FOR ORDER AUTHORIZING CORRECTIONS TO OVERPAID CLAIMS**
v.	
ARIZONA DEPARTMENT OF REVENUE and its Director, in his official capacity,	
Defendants.	
	(Assigned to the Hon. Paul A. Katz)

HAVING CONSIDERED the Arizona Department of Revenue's Motion for Accelerated Hearing on Motion for Order Authorizing Corrections to Overpaid Claims, and good cause appearing therefore,

IT IS HEREBY ORDERED that the Motion for Accelerated Hearing is granted and the hearing is scheduled for _____, 2005, at _____ __ .

_____
Paul A. Katz
Arizona Tax Court Judge

3

TERRY GODDARD
Attorney General
LISA A. NEUVILLE, #012285
Assistant Attorney General
1275 West Washington Street
Phoenix, AZ 85007
Telephone: (602) 542-8399
Attorneys for Arizona Department of Revenue

THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN THE ARIZQNA TAX COURT

ESTATE OF HELEN H. LADEWIG, on behalf of itself and the class of all persons in the State of Arizona who, during any one of the years 1986 to 1989 paid income taxes to the State of Arizona on dividends paid by corporations whose principal business was not attributable to Arizona, et al.,	No. TX 97-00075
	ARIZONA DEPARTMENT OF REVENUE'S MOTION FOR ORDER AUTHORIZING CORRECTIONS TO OVERPAID CLAIMS
Plaintiffs	
v.	
ARIZONA DEPARTMENT OF REVENUE and its Director, in his official capacity,	(Assigned to the Hon. Paul A. Katz)
Defendants.	

The Arizona Department of Revenue ("Department") hereby requests that this Court authorize it to correct claim amounts for which the refunds were incorrectly calculated due to clerical errors and computer matching errors. The Department has identified overpayments to 1,360 claimants, which total $5,499,429.70 for the first installment under the Settlement. Unless the Department corrects the overpayment errors, these claimants are due to receive an additional $2,749,714.85 in refunds in both July 2005 and July 2006. The Department is currently reviewing the remaining claims with potential overpayments. The overpayment claims should not exceed 3,000 in total.

Paragraph 16 of the Settlement Agreement provides that in the event either party identifies "a major problem with respect to the administration and processing of refunds" it shall notify the other party of the problem. It further provides that if the parties cannot resolve the problem, they agree to submit the problem to this Court for final resolution. Paragraph 28 of the Settlement provides that this Court may enter orders "to effectuate the fair and orderly administration of the settlement."

The Department previously notified Class Counsel that the Department had identified overpayments to class members. Class Counsel responded that the Department could not change the relevant data, even if clearly incorrect. Since then the Department has worked to fully identify the issues and claimants involved. A full explanation of the overpayment claims is set forth in the Affidavit of Tom McGinnis, attached hereto as Exhibit A. The Department does not believe that the parties can resolve this issue. Therefore it seeks an order from this Court pursuant to the procedure set forth in the Settlement.

I. **The Department Timely Processed Hundreds of Thousands of Claims Even Though There Were Many Problems with the Records.**

One of the first steps that the Department took to administer the Settlement was to convert its microfiche data to an electronic format. McGinnis Aff. ¶ 3. The Department entered into a contract with Aristotle Digital Archiving, LLC to scan microfiche, create images of the microfiche, process the images through an Optical Character Recognition (OCR) procedure and extract data into a database. McGinnis Aff. ¶ 3. During that conversion process the Department discovered that the actual error rate was higher than anticipated. McGinnis Aff. ¶ 4. The Department returned several batches of microfiche to Aristotle for further refinement because of errors in the OCR process. McGinnis Aff. ¶ 4. The Department's temporary staff manually reviewed and corrected data for other

batches of microfiche. McGinnis Aff. ¶ 4.

The Department discovered a major problem with orphaned records from the IRS data. McGinnis Aff. ¶ 5. The Department designed programs to identify claimants with missing IRS records and manually attempted to reconstruct the missing information using other available state and federal records. McGinnis Aff. ¶ 9. The Department also discovered other problems that needed manual review, such as problems concerning inaccurate social security numbers. McGinnis Aff. ¶ 6.

The Department's temporary staff for the Ladewig project spent over 1,000 hours per week for months making manual comparison and corrections to the state and federal data. McGinnis Aff. ¶ 8. The Department ultimately prepared over 785,000 Notice of Dividend Calculation Statements and mailed them to the class members within the time limits set forth in the Settlement. McGinnis Aff. ¶ 7. Even after the Notice of Dividend Statements were mailed, the Department attempted to identify and correct errors, even if the claimant did not dispute the information on the Notice of Dividend Calculation. McGinnis Aff. ¶ 10.

II. The Overpayments Concern a Very Small Percentage of Claims and Were Caused by Reasonable Processing Errors.

The Department mailed over 785,000 Notice of Dividend Calculation Statements to class members. McGinnis Aff. ¶ 7. The Department has identified errors with 1,360 (approximately 0.18%) of those Statements. McGinnis Aff. ¶ 14. The errors were the result of five basic problems. These problems are explained in detail in the Affidavit of Tom McGinnis and are summarized below.

First, errors were made when Aristotle converted the data to a digital format. McGinnis Aff. ¶¶ 20-22. If the Optical Character Recognition program that Aristotle used was not 95% confident that the number was correct, it kicked the file out for a

manual review. Unfortunately, during this process there were human errors and sometimes the Aristotle staff input data from an incorrect field. For example, the staff input the personal exemption amount as the taxable income amount.

Second, there was a similar problem with cases where the claimant reported a non-refundable tax credit on the tax return. McGinnis Aff. ¶¶ 15-19. A non-refundable tax credit is a credit that the taxpayer can only use to the extent that there is tax due. The most common non-refundable tax credit is a credit for tax paid to other jurisdictions. The Ladewig matching program had difficulties identifying the relevant information when the taxpayer included a non-refundable tax credit on the tax return. These claims were put on a work list for manual review. The temporary staff did not always understand the problem and often ignored the fact that there was a tax credit, or used the wrong number for tax previously paid. Often, the result was that class members received refunds for years in which they paid no tax.

Third, there was a problem with Arizona Adjusted Gross Income in cases where the claimant used an Arizona Form 140 and calculated the tax using the optional tax tables. McGinnis Aff. ¶¶ 25-26. These tables calculate the tax based on Arizona adjusted gross income rather than taxable income. They factor in the standard deduction and personal exemption into that calculation. If the taxpayer used Arizona Form 140A, the form goes directly from Arizona adjusted gross income to the tax table. If the taxpayer used Arizona Form 140, the Form indicates that taxpayers should skip several lines if using the optional tax tables. Sometimes, however, either the taxpayer or the person who keyed the return inserted a zero for skipped lines rather than leaving them blank. In those cases, the Ladewig program identified the taxable income as zero, and treated all tax previously paid as the overpayment amount.

4

Fourth, because there was a large amount of manual research that the Department's temporary staff performed in connection with the Ladewig project, there were some input errors. McGinnis Aff. ¶¶ 23-24. For example, the staff transposed numbers, used numbers from the wrong line of the return, or just typed the wrong number into the system. These input errors sometimes changed dividend income, taxable income, and tax paid. Such errors led to absurd results. For example, in one case the taxpayers only had $1.48 in qualifying dividends but received a refund of tax in the amount of $17,998.96. The goal of the refund calculation was to determine the tax paid on the qualifying dividend amount. A taxpayer could not have paid nearly $18,000 in tax on less than $2 of dividend income.

Finally, there was a problem caused by computer truncation limitations. McGinnis Aff. ¶¶ 27-28. The Department's mainframe system is limited to nine digits. As such, the system reduces any amount of $10,000,000 or more to $9,999,999.00. In one case, this reduced the taxable income amount by millions of dollars. While these errors were quite rare, they involved large amounts of money. One truncation error led to an overpayment to a husband and wife in excess of $1,500,000 for the first installment alone. If this problem is not fixed, it will lead to another significant unfair overpayment.

The Department could not be reasonably expected to process over 785,000 claims without any clerical errors. The Department has identified an overpayment rate of less than one percent of the claims. That rate is not unreasonable, especially considering the large temporary staff that handled much of the manual review.

III.   **This Court Has Authority Under the Settlement to Enter Orders to Fairly Administer the Settlement By Correcting the Overpayment Errors.**

This Court has authority to enter additional orders to effectuate the fair and orderly administration of the Settlement. It is not fair for a class member to receive a refund

overpayment due to a clear clerical error. Therefore, the Department requests that this Court order the Department to mail corrected notices to class members who received overpayments. The effected class members should receive an additional forty-five days to review the corrections and dispute the revised dividend, taxable income, and tax paid amounts.

The Department requests that this Court further order that the Department is not required to pay the second installment of the refund to taxpayers who received the overpayments until the actual amount of the claim is finally determined. The Department will supplement the list of the overpayments to include all claims for which it can complete its review by June 1, 2005.
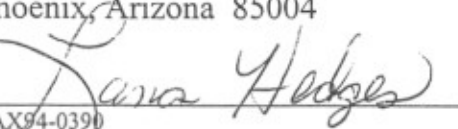
RESPECTFULLY SUBMITTED this 18ᵗʰ day of May, 2005.

TERRY GODDARD
Arizona Attorney General

Lisa A. Neuville
Assistant Attorney General

Copy hand delivered this 18ᵗʰ day of May, 2005 to:

Honorable Paul A. Katz
101 West Jefferson, Suite 612
Phoenix, Arizona 85003

Randall D. Wilkins, Esq.
D. Michael Hall, Esq.
Bonn & Wilkins, Chartered
805 North Second Street
Phoenix, Arizona 85004

TAX94-0390
446233v1

6

1 TERRY GODDARD
   Attorney General
2 LISA A. NEUVILLE, #012285
3 Assistant Attorney General
   1275 West Washington Street
4 Phoenix, AZ 85007
5 Telephone: (602)542-8399
   Attorneys for Defendant
6

7   THE SUPERIOR COURT OF THE STATE OF ARIZONA
8   IN THE ARIZQNA TAX COURT

9 ESTATE OF HELEN H. LADEWIG, *et al.*,   No. TX 97-00075
10   Plaintiffs
11   vs.   **AFFIDAVIT OF THOMAS
                                              MCGINNIS**
12 ARIZONA DEPARTMENT OF REVENUE
   and its Director, in his official capacity,
13   Defendants.   (Assigned to the Hon. Paul A. Katz)

14 _____

15 STATE OF ARIZONA   )
) ss.
16 County of Maricopa)

17   THOMAS MCGINNIS, being first duly sworn, upon his oath deposes and states:

18   1.   I am the operations administrator for the Ladewig Project at the Arizona

19 Department of Revenue. I have worked for the Department since August, 1989. I am

20 over eighteen years of age and make the following statements based on my personal

21 knowledge.

22   2.   To calculate the refunds, the Department transferred the relevant portions of

23 the federal and state yearbook information in its possession into a database designed for

24 the Ladewig project. The yearbook information is the data that the Department and IRS

25

key into the computer system from paper records such as income tax returns and 1099 forms.

3. The Settlement Stipulation (the "Settlement") provides that the Department will evaluate the quality and quantity of all electronic data for tax years 1986 through 1989 and determine whether to digitize relevant data. The Department determined that the microfiche records for the state information for 1986 through 1988 and the federal information for 1986 needed to be converted to a digital format. The Department entered into a contract with Aristotle Digital Archiving, LLC to scan microfiche, create images of the microfiche, process the images through an Optical Character Recognition ("OCR") procedure and extract data into a database.

4. Initial testing of data recovered through the OCR used by Aristotle indicated a high accuracy rate. After Aristotle began processing large amounts of microfiche, the Department discovered that the actual error rate was higher, and in several batches, the error rate was totally unacceptable. These OCR errors hindered the successful matching of returns to claimants and required additional manual research for resolution. The Department returned several batches of microfiche to Aristotle for further refinement because of errors in the OCR process. The refined OCR program resulted in slightly increased quality of the captured data, but the reprocessing took several additional weeks to complete. During the reprocessing the Department did not have access to the data which hindered the Department's efforts to continue administering the project. Because the Department needed the information to timely complete the dividend calculations, it decided to use the temporary staff to research the missing records.

5. The Department's review of the digital data uncovered other unexpected problems. For example, during the late 1980's, the Department maintained details of tax records on the mainframe system for approximately two (2) years after the original return

was processed and then archived to computer tapes. The microfiche records of processed state returns were created as part of this archival process. However, the program used to create the microfiche used the Department's name and address information as it existed at the time the microfiche was created. During the two years after the data was keyed into the system and before the microfiche was created, the mainframe record made changes to the data such as changes to names, social security numbers ("SSN") and address information from newer returns. Therefore, the information appearing on the microfiche, and used in the computerized match, did not necessarily reflect the information contained on the original return. This problem was compounded by changes resulting from amended returns covering a period where the marital status differed from the tax period covered by the microfiche.

6.   The Department discovered errors in the SSN reported on both the federal and state returns. In some situations the secondary SSN reported on the federal tapes was also used on another original return filed for the same tax period. One common reason for this involved a single parent using a Head of Household filing status and the qualifying dependent also filing his or her own personal income tax return. In many cases, the dependent's SSN appeared in the space reserved for a secondary spouse's SSN. The Department also discovered problems where the taxpayer used an erroneous SSN that happened to match a valid SSN assigned to another taxpayer. This resulted in what appeared to be multiple original returns filed by the same taxpayer.

7.   Pursuant to the Settlement, paragraph 8, the Department was required to prepare Notice of Dividend Calculation Statements for all potential class members. The Department prepared over 785,000 Notice of Dividend Calculation Statements.

8.   Because of all the problems identified above, the Department's temporary staff for the Ladewig project spent over 1,000 hours per week for months making manual comparisons and corrections to the state and federal data. The Department developed complex computer programs to test the information and create work lists of cases requiring manual review before sending a Notice of Dividend Calculation. The Department segregated the work lists by the type of problem and the level of research required for resolution. The temporary staff were largely trained data processors. They were not familiar with the intricacies of Arizona tax returns or tax calculations. In order to meet the deadlines imposed by the Settlement, however, the Department was not able to review each taxpayer's information to make sure that the manual adjustments were correct before the Notice of Dividend Calculations were mailed.

9.   While preparing the Notices, the Department discovered a problem with missing records from the IRS data. The IRS provides two tapes to the Department—the Individual Master File ("IMF"), which includes information such as a taxpayer's name and address, and the Individual Return Transaction File ("IRTF"), which contains information from income tax returns. For each taxpayer there should be an IMF record that matches each IRTF record. The Department discovered, however, that in some cases the original IRS tapes did not include all of the matching records. If the IMF record was not on the tape, then we could not match the federal return information to the appropriate claimant. If the IRTF record was not on the tape, the Department did not have the claimant's reported dividend income. The Department designed programs to identify claimants with missing IMF or IRTF records and manually attempted to reconstruct the missing information using other available state and federal records.

10.   Even after the Notice of Dividend Statements were mailed, the Department attempted to identify and correct errors, even if the claimant did not submit a dispute form

or did not dispute the particular information. The Department believed that the warrants should be as accurate as possible.

11. The Department processed corrections to the claimant information until the refunds were processed for payment. At that point, the system was locked so that the computer system would match the warrants.

12. After the warrants were issued, the Department began work to correct claimant information and issue replacement checks. Many of these cases concerned deceased claimants with no prior beneficiary information. The Department worked to correct and update its system before the 1099s were issued in January 2005.

13. While working the disputes and system corrections, the Department encountered claimants who had notified the Department that they were overpaid. In investigating these claims, the Department discovered problems that caused similar overpayments to be made to other claimants. At first the Department did not realize the number of claimants or amounts at issue. The Department began to analyze the cases in which the claimants were overpaid by $1,000 or more. It is currently working on claims concerning overpayments below $1,000. The overpayments that the Department has already identified and verified are set forth in the spreadsheet attached hereto as Exhibit 1.

14. There are a total of 1,360 claimants for whom the Department knows the amount of the overpayment. The overpayments to these claimants for the first installment totaled $5,499,429.70. Unless the Department corrects the overpayment errors, these claimants will receive an additional $2,749,714.85 in refunds in both July 2005 and July 2006. The Department estimates that there are probably less than 2,000 claimants with overpayment left to be reviewed. These overpayments probably total approximately $1,000,000.

15.   Many of the overpayments were due to errors in identifying the correct tax previously paid in situations where the taxpayer had non-refundable tax credits, such as a credit for tax paid to other states, on their return. To understand the problem, you first have to understand the format of an Arizona Form 140 individual income tax return. A true and correct copy of a 140 Form for each relevant year is attached hereto as Exhibit 2. The 140 Form changed each year. In some years the line numbers for the relevant information changed. For example, some additional lines were added to the Form starting in 1987.

16.   The Form 140 starts with federal adjusted gross income. Taxpayers then set forth additions to determine Arizona income and then subtractions to determine Arizona adjusted gross income. They then subtract deductions, either itemized or standard, and personal exemptions, to determine taxable income. The taxpayer then calculates the tax. After that, the taxpayer applies tax credits. The taxpayer subtracts the tax credits from the tax on the taxable income to determine the balance of tax. Finally, the taxpayer applies all payments already made, such as withholding or estimated tax payments, to determine whether there is a refund or payment due.

17.   The Ladewig matching program had difficulties identifying the relevant information when the taxpayer applied a tax credit, especially if there was an audit. These claims were put on a work list for manual review. The temporary staff had great difficulty with these cases. The Settlement required the Department to identify the "tax previously paid." The tax returns do not have a line for tax paid. For example, the 1986 Arizona Form 140 has line 23 (taxable income), line 24 (amount of tax), line 25 (total credits), and line 26 (balance of tax). *See* Exhibit 2. The tax previously paid is really the balance of tax. For example, if the credit for tax paid to another state equals the tax due on the taxable income, the taxpayer hasn't paid any tax to Arizona for that year. The

1   temporary staff, however, often used the amount of tax listed on line 24 as the tax

2   previously paid for the refund calculation. This error is understandable, especially

3   because the microfiche uses the word "TAX" to identify line 24. *See* Exhibit 3, at 37.

4   18.   An example of this tax credit problem is Claimant P7XNKZT. A true and

5   correct copy of the documents relevant to this claim is attached hereto as Exhibit 3. The

6   microfiche of the information keyed from the claimant's return for 1986 (Exhibit 3 at 37)

7   indicates that the taxpayer reported taxable income in the amount of $74,013 on line 23.

8   The tax on that amount was $5,436 as reported on line 24. The taxpayer claimed a tax

9   credit in the amount of $3,601 on line 25. The balance of the tax owed to Arizona after

10   applying the credit was $1,835 as reported on line 26. Thus, in 1986 the taxpayer only

11   paid a total of $1,835 in tax that year. The Ladewig system, however, listed the tax paid

12   in 1986 as $5,436. *See* Exhibit 3 at 40. Therefore, the system calculated an overpayment

13   of tax in the amount of $3,653.92 even though the qualifying dividends for that year were

14   only $661.83. There were similar mistakes made for 1988 and 1989.

15   19.   Another example of the tax credit problem is Claimant MLLJSXM. A true

16   and correct copy of the documents relevant to this claim is attached hereto as Exhibit 4.

17   The taxpayer's original return reported $181,190 as taxable income, $13,979 as the tax on

18   that amount, a $13,979 tax credit and no tax balance. The Department conducted an audit

19   which decreased the taxable income and decreased the amount of the tax credit. The net

20   result was that there was still no tax balance. The Ladewig system identified $11,975,

21   which was the audit adjustment to the tax credit, as the tax previously paid. When the

22   Ladewig system recalculated tax on the adjusted Arizona taxable income (i.e. the taxable

23   income reported less the qualifying dividends), the system applied the tax credit and

24   determined that no tax was due. As a result, the claimant received a refund of the tax

25   credit even though he did not pay any Arizona tax that year.

7

20.   Another problem causing overpayments concerned the Aristotle data. The OCR program that Aristotle used included a "self evaluation" process that identified values that may contain errors. While the logic used is unknown, a "confidence level" was assigned to each captured data field. Aristotle manually reviewed all data that was assigned a "confidence level" of less than 95% to assure the transferred data was correct. However, there were human errors made during this process as the result of Aristotle staff manually inputting data from an incorrect field and thus assigning an incorrect amount to a field that is essential to calculating the refund amount.

21.   Claimant 8RSSTLN is an example of an Aristotle error. A true and correct copy of the documents relevant to this claim is attached hereto as Exhibit 5. The microfiche record indicates that in 1986 this taxpayer reported Arizona adjusted gross income in the amount of $101,472. *See* Exhibit 5 at 44. He then took an itemized deduction in the amount of $22,374 (line 20) and personal exemptions in the amount of $3,992 (line 21), for a total of $26,366 (line 22). That left $75,106 as the taxpayer's taxable income (line 23). *Id.* The Aristotle employee input the personal exemption amount, $3,992, as the claimant's taxable income. *See* Exhibit 5 at 45, line 4. As a result, the Ladewig program calculated an of overpayment of tax in the amount of $5,428.28, even though there were only $67.51 in qualifying dividends. *See* Exhibit 5 at 45.

22.   Claimant PWR8LZF is another example of an Aristotle error. A true and correct copy of the documents relevant to this claim is attached hereto as Exhibit 6. The microfiche record indicates that in 1986 this taxpayer reported Arizona adjusted gross income in the amount of $33,539. He then took a deduction in the amount of $4,922 and personal exemptions in the amount of $3,992, for a total of $8,914. That left $24,625 as the taxpayer's taxable income. The Aristotle employee input the total of the deduction and exemption, $8,914, as the claimant's taxable income. As a result, the Ladewig

1 program calculated an overpayment of tax in the amount of $1,183.55, even though there

2 were only $105.46 in qualifying dividends.

3   23.   Other overpayments were caused by input errors by the Ladewig temporary

4 staff. As with the Aristotle errors, these input errors were generally clerical problems.

5 For example, the staff transposed numbers, used numbers from the wrong line of the

6 return, or just typed the wrong number into the system. This was probably the result of

7 the lack of knowledge of the temporary staff and the rush to complete the large amount of

8 casework needed for the Department to meet the deadlines set forth in the Settlement.

9   24.   Most of the input errors created absurd results. For example, the data used

10 for Claimant YCKYFZT indicated for 1988 an overpayment of tax in the amount of

11 $17,998.96 even though there was only $1.48 in qualifying dividend income. *See*

12 Warrant Calculation Sheet attached hereto as Exhibit 7. Similarly, the data for Claimant

13 BL4NXZT indicated for 1989 an overpayment of tax in the amount of $7,539.52 even

14 though the qualifying dividend income was only $1,337.95. *See* Warrant Calculation

15 Sheet attached hereto as Exhibit 8.

16   25.   There was also a problem with Arizona adjusted gross income in cases

17 where the claimant used an Arizona Form 140 and calculated the tax using the optional

18 tax tables. These tables calculate the tax based on Arizona adjusted gross income rather

19 than taxable income. The tables factor in the standard deduction and personal exemption.

20 They factor in the standard deduction and personal exemption to the tax calculation. The

21 Arizona Form 140A goes directly from Arizona adjusted gross income to the tax table, so

22 there are no problems. Arizona Form 140 indicates that taxpayers who use the tax tables

23 should skip the lines from Arizona adjusted gross income to the tax calculation.

24 Sometimes, however, either the taxpayer or the person who keys the return inserts a zero

25 for skipped lines rather than leaving them blank. In those cases, the Ladewig program

identified the taxable income as zero, and treated all tax previously paid as the overpayment amount.

26. Claimant 4XPYW4T is an example of an Arizona adjusted gross income problem. A true and correct copy of the documents relevant to this claim is attached hereto as Exhibit 9. The microfiche record indicates that in 1987 this taxpayer reported Arizona adjusted gross income in the amount of $21,261 and paid tax using the optional tax table in amount of $714. Similarly, in 1988 he reported Arizona adjusted gross income in the amount of $22,038 and tax in the amount of $736. The Ladewig program should have subtracted the qualifying dividends from the reported adjusted gross income and used the tax tables to determine the new amount of tax due. Instead, the program listed zero taxable income and treated the tax previously paid as the overpayment of income tax.

27. Finally, there was a problem caused by truncation errors. The Department's mainframe system is limited to nine digits. The system reduces any amount that is $10,000,000 or more to $9,999,999.00. Therefore, the Ladewig matching program incorrectly listed the claimants income if it exceeded $10,000,000 in any given year.
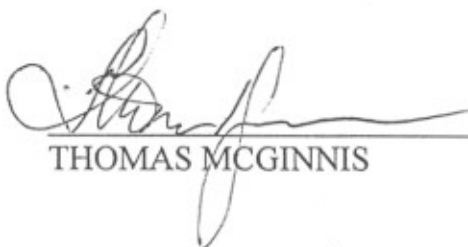
28. Claimant MHXKHXM is an example of a truncation error. A true and correct copy of the documents relevant to this claim is attached hereto as Exhibit 10. Because the taxpayer's income was well in excess of $10,000,000, the Ladewig system listed federal adjusted gross income, Arizona income, and Arizona adjusted gross income all as $9,999,999. The qualifying dividends were deducted from the truncated figure rather than the correct taxable income. The system calculated the new tax due on the reduced figure. Because the tax previously paid was only nine digits, $2,223,135, the Ladewig system correctly listed that amount. Therefore, the system thought that the claimant was entitled to a larger refund than really due. The maximum Arizona income

tax rate that year was 8%. Thus the tax paid on $1,577,744.54 in qualifying dividends should have been approximately $126,220. The Ladewig system incorrectly calculated an overpayment in the amount of $1,549,870.68.

29. In almost all of the cases identified on Exhibit 1, the claimant has already received a refund in excess of the total amount actually due.

Further the Affiant sayeth naught.

_____
THOMAS MCGINNIS

SUBSCRIBED AND SWORN to before me this _18th_ day of May, 2005 by Thomas McGinnis.

OFFICIAL SEAL
NANCY J. BROOKS
NOTARY PUBLIC-ARIZONA
MARICOPA COUNTY
My Comm. Expires May 14, 2008
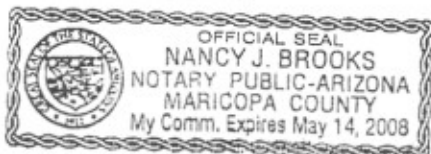
_____
NOTARY PUBLIC

_____
Notary Expiration Date

TAX94-0390
445964v1

11

EXHIBIT "1"

Overpayments

Claimant ID	Warrant Amount	Correct Refund Amount	Overpayment Amount	Reason
PMTLP7F	$802.11	$66.22	$735.89	Tax Credit
YKZS77B	$5,678.84	$423.60	$5,255.24	Tax Credit
YKFH4N7	$5,678.84	$423.60	$5,255.24	Tax Credit
88MXBJY	$7,740.05	$215.66	$7,524.39	Tax Credit
MPKY4LP	$2,282.76	$53.00	$2,229.76	Tax Credit
MY7HY4B	$2,037.23	$52.87	$1,984.36	Tax Credit
BWSXHHP	$1,515.73	$467.45	$1,048.28	Tax Credit
4CHYHHC	$5,666.42	$230.10	$5,436.32	Tax Credit
ZMXSM7H	$871.14	$263.95	$607.19	Input Error
PJ8WXC4	$1,761.18	$29.26	$1,731.92	Tax Credit
BCKLKXC	$26,623.79	$0.00	$26,623.79	Tax Credit
MPFSKSF	$1,761.18	$29.26	$1,731.92	Tax Credit
BHTL4NZ	$26,623.79	$0.00	$26,623.79	Tax Credit
Z7HKKFP	$953.05	$151.46	$801.59	Tax Credit
ZNHWR8R	$953.05	$151.45	$801.60	Tax Credit
YNKR4RL	$1,618.96	$47.43	$1,571.53	Tax Credit
8X8JHBB	$2,576.07	$115.91	$2,460.16	Tax Credit
CSTLTJL	$2,576.07	$115.91	$2,460.16	Tax Credit
87X4MB7	$42,821.98	$34.45	$42,787.53	Input Error
8HYMNYT	$42,821.98	$34.45	$42,787.53	Input Error
PSTNCBR	$3,296.96	$2,900.79	$396.17	Tax Credit
PJSJTS8	$3,296.96	$2,900.79	$396.17	Tax Credit
MMBWWHM	$1,077.34	$0.39	$1,076.95	Input Error
MTNRPTF	$947.66	$17.48	$930.18	Tax Credit
MFZHCKR	$2,523.33	$2,058.41	$464.92	Input Error
MYBMMSY	$1,155.42	$301.91	$853.51	Tax Credit
4LHYS4T	$2,523.33	$2,058.40	$464.93	Tax Credit
ZPPNK47	$1,180.34	$0.00	$1,180.34	Tax Credit
8TLH8RZ	$947.66	$17.48	$930.18	Tax Credit
MPMSRLJ	$1,155.42	$303.20	$852.22	Tax Credit
MP8TBTN	$5,038.30	$725.03	$4,313.27	Tax Credit
BX4YXRJ	$1,180.34	$0.00	$1,180.34	Aristotle Error
PWR8LZF	$940.10	$11.95	$928.15	Aristotle Error
MPXXBKR	$940.10	$11.95	$928.15	Aristotle Error
44XZKTY	$1,151.79	$377.50	$774.29	Input Error
4YHHBPM	$1,151.79	$377.50	$774.29	Tax Credit
8J8ZHPF	$1,495.07	$820.40	$674.67	Tax Credit
FZKNXJW	$1,495.07	$820.40	$674.67	Input Error
8WSW7K8	$2,232.61	$1,076.09	$1,156.52	Tax Credit
MN4RN84	$2,600.40	$264.84	$2,335.56	Tax Credit
YC84YK4	$1,937.96	$99.71	$1,838.25	Tax Credit
MZKRZJK	$1,937.96	$99.71	$1,838.25	Tax Credit
PFMLKYB	$880.54	$32.54	$848.00	Tax Credit
PRSR4LJ	$785.27	$37.17	$748.10	Tax Credit
YBBY8CP	$1,096.76	$127.12	$969.64	Tax Credit
8KPYCHN	$1,096.76	$127.12	$969.64	Tax Credit
PC88HJY	$3,961.74	$45.55	$3,916.19	Tax Credit
PC88WJ7	$3,961.74	$45.55	$3,916.19	Tax Credit
M4J4N8Y	$2,349.15	$811.69	$1,537.46	Tax Credit
8FPMXWY	$2,126.84	$1,106.63	$1,020.21	Tax Credit

Y84THJP	$12,574.77	$418.50	$12,156.27	AZ AGI Error
MKFXLHB	$17,360.31	$16.43	$17,343.88	Input Error
MPSMBJ7	$671.48	$0.00	$671.48	Input Error
C4P8WWX	$2,819.60	$83.19	$2,736.41	Tax Credit
CBCYTCM	$2,819.60	$83.19	$2,736.41	Tax Credit
MPXX7JT	$745.42	$0.00	$745.42	Input Error
8TYJ7XM	$1,617.20	$0.00	$1,617.20	Input Error
8ZFNZCL	$4,208.32	$185.00	$4,023.32	Tax Credit
BWWRPMS	$2,519.74	$161.53	$2,358.21	Tax Credit
YCBJRCC	$2,519.74	$161.53	$2,358.21	Tax Credit
M4WNCLS	$677.11	$65.90	$611.21	Tax Credit
MPLFJBK	$1,235.06	$0.00	$1,235.06	Input Error
MKHN8LX	$6,557.94	$22.33	$6,535.61	Input Error
MPSYHYN	$2,809.91	$2,639.64	$170.27	Tax Credit
MPS4Y47	$10,960.29	$2,965.88	$7,994.41	Tax Credit
MHCZHH8	$2,809.91	$1,832.35	$977.56	Tax Credit
M78LHPF	$4,479.93	$344.58	$4,135.35	Tax Credit
MTZYJSN	$4,479.93	$344.58	$4,135.35	Tax Credit
MPWM7SR	$831.81	$0.00	$831.81	Input Error
MPMT88J	$831.81	$52.70	$779.11	AZ AGI Error
BBHBPRF	$11,235.96	$604.19	$10,631.77	Tax Credit
N8CN7JP	$1,351.79	$143.32	$1,208.47	Tax Credit
ZPFWTHS	$1,351.79	$143.32	$1,208.47	Tax Credit
8FRXZZP	$1,108.36	$66.91	$1,041.45	Tax Credit
MP7CFNZ	$1,783.24	$3.23	$1,780.01	Tax Credit
YYFTZZL	$743.88	$0.00	$743.88	Input Error
M4K4WHZ	$1,476.41	$1,270.12	$206.29	Input Error
MPKBNPP	$767.18	$94.59	$672.59	Tax Credit
MPWBBZN	$767.18	$94.59	$672.59	Input Error
C77S8W8	$6,890.72	$3,400.63	$3,490.09	Input Error
8FLZHRW	$6,890.72	$3,481.63	$3,409.09	Input Error
P8SX8RP	$1,607.37	$16.52	$1,590.85	Input Error
4FJM4ZK	$1,607.37	$16.52	$1,590.85	Input Error
PKBFPJL	$1,313.80	$635.98	$677.82	Input Error
8MWSYHR	$946.24	$39.45	$906.79	Aristotle Error
PNPYWYF	$946.24	$38.45	$907.79	Aristotle Error
MPR8RKW	$1,908.34	$32.46	$1,875.88	Tax Credit
YXBL7NS	$5,748.37	$192.36	$5,556.01	Tax Credit
BFLM4SC	$627.25	$11.07	$616.18	Tax Credit
NHJ4CYH	$1,946.98	$368.63	$1,578.35	Input Error
CP4TNWW	$3,487.38	$364.76	$3,122.62	Input Error
8RRRFSS	$3,315.30	$44.91	$3,270.39	Input Error
8YMYSHS	$3,315.30	$44.91	$3,270.39	Input Error
YPTLSH8	$14,069.87	$141.31	$13,928.56	Input Error
8WNYRPW	$2,431.38	$2,205.96	$225.42	Tax Credit
8KXLWRH	$3,605.46	$1,342.35	$2,263.11	Tax Credit
MNWTRJP	$3,605.46	$1,342.35	$2,263.11	Tax Credit
B74NYXX	$3,748.96	$0.00	$3,748.96	Tax Credit
MPRN8FS	$801.96	$111.34	$690.62	Input Error
B8NSFCY	$3,529.60	$2,867.20	$662.40	Tax Credit
MYHSNX4	$1,274.58	$428.50	$846.08	Input Error
MYHS4KH	$1,274.58	$0.00	$1,274.58	Input Error
YBYCCJH	$3,338.91	$1,392.93	$1,945.98	Tax Credit

YBJ7MLC	$3,338.91	$1,795.30	$1,543.61	Tax Credit
MCHY4PY	$2,500.28	$402.41	$2,097.87	Tax Credit
N8RJJSJ	$1,136.33	$48.33	$1,088.00	Input Error
MPS4HR4	$688.30	$0.76	$687.54	Tax Credit
ZPJC44C	$688.30	$0.60	$687.70	Tax Credit
8KLZ77F	$826.31	$205.96	$620.35	Tax Credit
8K7XRKF	$826.31	$205.54	$620.77	Tax Credit
8BBZRN8	$1,154.92	$59.17	$1,095.75	AZ AGI Error
MPHKMBC	$1,154.92	$722.62	$432.30	Input Error
Y4TNTFB	$2,198.73	$1,102.20	$1,096.53	Aristotle Error
PXBLJJK	$2,095.39	$1,120.62	$974.77	Input Error
88KYHFX	$1,105.42	$116.82	$988.60	Tax Credit
88CLCPP	$1,105.42	$116.82	$988.60	Tax Credit
8J7YKLS	$7,670.04	$3,117.43	$4,552.61	Tax Credit
MPWMNMP	$7,670.04	$3,117.43	$4,552.61	Input Error
FZSX8FT	$927.33	$127.56	$799.77	Input Error
MRPHNPJ	$927.33	$127.30	$800.03	Tax Credit
4B8M4NT	$1,265.41	$29.69	$1,235.72	Aristotle Error
PYMMWB4	$1,555.25	$0.00	$1,555.25	Tax Credit
P78RRZY	$1,555.25	$0.00	$1,555.25	Tax Credit
YW4JYRB	$1,122.38	$1,093.11	$29.27	Tax Credit
PKMYFTS	$1,122.38	$973.22	$149.16	Tax Credit
FBZY8M4	$3,459.49	$0.00	$3,459.49	Tax Credit
4XLSBSB	$3,459.49	$0.00	$3,459.49	Tax Credit
BBSMYLZ	$2,557.71	$140.87	$2,416.84	Tax Credit
PLMNSXZ	$2,557.71	$140.87	$2,416.84	Tax Credit
MPRNYLS	$893.61	$74.85	$818.76	Input Error
MPJZSST	$893.61	$0.00	$893.61	Input Error
ZFZXWFP	$1,424.36	$30.72	$1,393.64	Input Error
ZZSN8WP	$1,424.36	$30.72	$1,393.64	Tax Credit
8JPPXJK	$871.05	$18.93	$852.12	Tax Credit
YX8MZNC	$871.05	$18.95	$852.10	Tax Credit
NL8BZZ8	$5,351.55	$686.01	$4,665.54	Tax Credit
N7ZBNZ4	$5,351.55	$686.01	$4,665.54	Tax Credit
MPXR8LW	$1,080.56	$4.19	$1,076.37	Tax Credit - Input Error
MPWSYBB	$1,080.56	$4.19	$1,076.37	Input Error
8FXNTBL	$1,325.58	$345.90	$979.68	Tax Credit
8RHYRJK	$1,325.58	$345.90	$979.68	Tax Credit
MKYYBSN	$2,561.07	$29.22	$2,531.85	Tax Credit
88BYF7S	$2,561.07	$0.42	$2,560.65	Tax Credit
MPL84TY	$839.60	$0.72	$838.88	Input Error
PHHCN7Z	$933.23	$4.23	$929.00	Input Error
MPXRW8C	$13,248.18	$0.00	$13,248.18	Input Error
MPSKTHL	$1,905.21	$3.60	$1,901.61	Tax Credit
MP74L8T	$618.21	$0.00	$618.21	Input Error
MY7HPRB	$618.21	$0.00	$618.21	Input Error
8S4LYRX	$9,998.41	$1,180.51	$8,817.90	Tax Credit
MPJYF4C	$4,178.05	$991.76	$3,186.29	Input Error
CKSWWFK	$978.94	$331.88	$647.06	Tax Credit
CKSH4PZ	$978.94	$331.88	$647.06	Tax Credit
ZX8JW8B	$3,931.88	$3,728.56	$203.32	Tax Credit
ZJRRP44	$3,931.88	$3,728.56	$203.32	Tax Credit

Overpayments

YMSN7SK	$967.93	$71.86	$896.07	Input Error
Y4LBRNW	$2,076.12	$607.57	$1,468.55	Input Error
MPWHXLY	$1,852.71	$0.00	$1,852.71	Input Error
8STMN7J	$2,504.92	$86.70	$2,418.22	Tax Credit
8KZLC7P	$1,450.23	$108.93	$1,341.30	Aristotle Error
MPMXJBM	$1,662.23	$1.01	$1,661.22	Tax Credit
MPFNBZL	$1,662.23	$0.00	$1,662.23	Input Error
BYHYZM7	$892.24	$146.86	$745.38	Tax Credit
BJXBXXT	$892.24	$146.86	$745.38	Tax Credit
MPR4NBJ	$3,361.71	$3.13	$3,358.58	Tax Credit
YJCH88C	$7,082.38	$5,692.53	$1,389.85	Tax Credit
8RCZWBW	$5,006.68	$23.46	$4,983.22	Tax Credit
8RCC4RX	$5,006.68	$23.46	$4,983.22	Tax Credit
8TZCB7F	$803.37	$26.95	$776.42	Input Error
CXMZWXX	$1,808.70	$326.45	$1,482.25	Tax Credit
MNCFJP7	$1,808.70	$326.45	$1,482.25	Tax Credit
8TWH44C	$1,885.58	$251.03	$1,634.55	Tax Credit
88WTZNH	$1,885.58	$251.03	$1,634.55	Tax Credit
P8SSWTK	$5,585.52	$109.92 ·	$5,475.60	Tax Credit
CLB8TJZ	$2,072.51	$114.34	$1,958.17	Tax Credit - Input Error
C7JXZJM	$2,072.51	$114.34	$1,958.17	Tax Credit - Input Error
PCRSMCK	$1,474.09	$117.31	$1,356.78	Input Error
PHFBMXC	$1,474.09	$117.31	$1,356.78	Input Error
MPHXCZJ	$1,181.24	$28.44	$1,152.80	AZ AGI Error
MPXJYKR	$1,062.91	$17.29	$1,045.62	Input Error
YZYNHRF	$1,706.97	$68.59	$1,638.38	Input Error
P7ZLX7W	$1,706.97	$50.38	$1,656.59	Input Error
MPRZCZ8	$11,630.60	$236.67	$11,393.93	Tax Credit
MFKMM7C	$2,260.28	$0.00	$2,260.28	Tax Credit
YSKX7Z7	$2,260.28	$0.00	$2,260.28	Tax Credit
MYRYFJT	$3,651.54	$356.72	$3,294.82	Tax Credit
4CWZWYF	$2,635.39	$151.47	$2,483.92	Tax Credit
MF4BPMC	$2,635.39	$151.48	$2,483.91	Tax Credit
MSFXNS4	$19,502.89	$7,745.41	$11,757.48	Input Error
MZXHMZW	$19,502.89	$7,745.41	$11,757.48	Input Error
F8SLR87	$15,254.93	$5,808.32	$9,446.61	Input Error
MPJHY8K	$15,252.04	$5,812.32	$9,439.72	Input Error
MYXWK4L	$3,651.54	$318.64	$3,332.90	Tax Credit
BSPZHJN	$1,831.95	$160.52	$1,671.43	Tax Credit
MPFHWJF	$1,831.95	$160.52	$1,671.43	Tax Credit
MLY8WJY	$4,935.49	$426.29	$4,509.20	Tax Credit
YXNFHPL	$2,503.20	$83.70	$2,419.50	Input Error
88J8KCJ	$1,925.90	$213.83	$1,712.07	Tax Credit
BYZNNJY	$5,759.49	$194.23	$5,565.26	Tax Credit
MPSW7WP	$5,759.49	$107.81	$5,651.68	Tax Credit
MPSJWLF	$871.06	$0.00	$871.06	Tax Credit
MPHMNJN	$871.06	$138.64	$732.42	Tax Credit
8SCCPB4	$1,107.92	$5.98	$1,101.94	Input Error
MPTN7JP	$7,598.65	$5,294.27	$2,304.38	Input Error
MPFYJXK	$7,598.65	$5,294.27	$2,304.38	Input Error
Y8RXKHC	$2,334.59	$171.77	$2,162.82	Tax Credit

PPZNLF7	$2,119.76	$171.77	$1,947.99	Tax Credit
MB7YYYW	$5,256.84	$1,121.38	$4,135.46	Tax Credit
MB8XJZ7	$5,256.84	$1,121.38	$4,135.46	Tax Credit
YTHYY4T	$800.63	$49.38	$751.25	Tax Credit - Input Error
YJCNYBZ	$800.63	$49.38	$751.25	Tax Credit - Input Error
YLLXJCS	$5,551.38	$763.35	$4,788.03	Tax Credit
YWNWLTC	$1,002.49	$99.83	$902.66	Input Error
YR8NFTS	$1,332.47	$99.83	$1,232.64	Input Error
8SL8MFP	$1,163.43	$359.45	$803.98	Input Error
8MHNLTS	$681.15	$21.91	$659.24	Tax Credit
8JFWJNP	$681.15	$21.49	$659.66	Tax Credit
Y8RWSNM	$2,566.63	$20.81	$2,545.82	Input Error
F8JWWPX	$1,501.32	$91.52	$1,409.80	Tax Credit - Aristotle
F8TRSTW	$1,501.32	$91.52	$1,409.80	Tax Credit - Aristotle
MPSYSCY	$930.24	$106.65 ·	$823.59	Tax Credit - Input Error
MPSHNCS	$930.24	$106.65	$823.59	Input Error
MY48XN4	$1,516.03	$29.94	$1,486.09	Tax Credit - Aristotle
8JPX7WP	$2,329.68	$776.27	$1,553.41	Tax Credit
4RBYZX8	$1,417.83	$4.86	$1,412.97	Tax Credit
YRRSCPX	$1,402.19	$1,011.01	$391.18	Input Error
4X7JWWT	$1,417.83	$4.86	$1,412.97	Tax Credit
8SNXFTX	$1,536.53	$25.14	$1,511.39	Tax Credit - Aristotle
M4CWL7C	$1,536.53	$25.14	$1,511.39	Tax Credit
MNCJ77P	$3,134.75	$21.09	$3,113.66	Tax Credit
MNNL47K	$3,134.75	$21.09	$3,113.66	Tax Credit
4H8ZHJX	$2,106.89	$512.72	$1,594.17	Tax Credit
MJCBTCB	$1,334.35	$177.58	$1,156.77	Tax Credit
M8CNRKZ	$3,602.49	$102.59	$3,499.90	Input Error
M8JH7MY	$3,602.49	$102.59	$3,499.90	Input Error
MZH4B4P	$881.34	$1.27	$880.07	Tax Credit
MZWM74T	$881.34	$1.27	$880.07	Tax Credit
MNMRPHB	$8,243.41	$1,615.89	$6,627.52	Tax Credit
NCYL4KS	$3,260.37	$2.48	$3,257.89	Tax Credit
NF7BYMW	$3,260.37	$2.48	$3,257.89	Tax Credit
MJBJL7W	$686.31	$112.21	$574.10	Input Error
MNF8RZC	$1,004.81	$3.65	$1,001.16	Tax Credit - Input Error
8KPLN7F	$1,004.81	$3.65	$1,001.16	Input Error
8SLWCLL	$2,697.72	$628.08	$2,069.64	Input Error
YNKCKCN	$2,697.72	$547.53	$2,150.19	Aristotle Error
M4YYCZ7	$6,572.18	$80.38	$6,491.80	Tax Credit
MPXSYCH	$12,174.91	$211.07	$11,963.84	Tax Credit
YFMYKPP	$813.49	$210.83	$602.66	Input Error
MTBYYPN	$11,152.90	$726.08	$10,426.82	Input Error
8SLFRRW	$1,815.36	$23.15	$1,792.21	Tax Credit
YHYH4HR	$2,084.52	$40.00	$2,044.52	Tax Credit

MPRBBC4	$2,747.71	$648.85	$2,098.86	Tax Credit
8X7HFZL	$2,747.71	$648.85	$2,098.86	Tax Credit
MWT7BJX	$1,815.36	$15.51	$1,799.85	Tax Credit - Input Error
MPNX7FT	$5,769.18	$1,015.46	$4,753.72	Tax Credit
M4YNRMC	$2,860.72	$235.75	$2,624.97	Input Error
F8RNYFT	$1,585.01	$14.50	$1,570.51	Tax Credit
F8RWX7K	$1,585.01	$14.50	$1,570.51	Tax Credit
MPWBBWB	$1,429.41	$139.45	$1,289.96	Tax Credit
8RFWK84	$1,429.41	$139.45	$1,289.96	Tax Credit
PRNY8BL	$887.45	$13.69	$873.76	Input Error
BPX8HCJ	$1,974.70	$12.92	$1,961.78	Tax Credit
8FRMMXL	$1,680.86	$13.85	$1,667.01	Tax Credit
MPWTPXN	$1,680.86	$19.79	$1,661.07	Tax Credit
NTNYR8Y	$1,012.33	$274.62	$737.71	Aristotle Error
MTBTPYN	$1,158.42	$895.20	$263.22	Tax Credit
8F4MCZF	$1,158.42	$0.00	$1,158.42	Tax Credit - Input Error
N7T8JJL	$2,678.34	$45.08	$2,633.26	Input Error
P7XNKZT	$16,036.67	$353.73	$15,682.94	Tax Credit
C4PMN8J	$2,438.77	$865.63	$1,573.14	Tax Credit
C4P8KBM	$2,233.46	$865.63	$1,367.83	Tax Credit
YLMSP8S	$3,747.74	$215.65	$3,532.09	Tax Credit
CNMWWCJ	$3,747.74	$215.14	$3,532.60	Tax Credit
MMJ87N8	$1,570.87	$375.97	$1,194.90	Tax Credit
MPJSZRJ	$1,182.67	$24.02	$1,158.65	Input Error
P7PHBP4	$1,177.79	$15.25	$1,162.54	Input Error
8FZB4FY	$822.36	$1.96	$820.40	Tax Credit
Y74NRKW	$7,224.78	$38.39	$7,186.39	Input Error
YYMSYRZ	$1,533.09	$45.49	$1,487.60	Aristotle Error
YB7CBS4	$1,533.09	$46.43	$1,486.66	Aristotle Error
C4LPCBH	$7,812.93	$2,150.83	$5,662.10	Tax Credit
CKLB4MB	$5,141.77	$13.58	$5,128.19	Tax Credit
YCWXHBJ	$1,688.37	$339.08	$1,349.29	Tax Credit
YF7MW8N	$1,846.87	$339.08	$1,507.79	Tax Credit
YXFY4Y4	$1,611.41	$13.18	$1,598.23	Input Error
YZCH4XX	$1,605.80	$13.18	$1,592.62	Input Error
Y7TBPLL	$4,615.07	$54.45	$4,560.62	Tax Credit
MY4HCTN	$4,615.07	$54.45	$4,560.62	Tax Credit
8NLMKCL	$2,583.94	$75.92	$2,508.02	Input Error
MPLZLYC	$1,002.83	$101.40	$901.43	Input Error
ZSZTM7L	$1,002.83	$203.83	$799.00	Aristotle Error
8CLXPT8	$615.54	$0.00	$615.54	AZ AGI Error
Y8W4PCX	$2,919.00	$213.14	$2,705.86	Tax Credit
Y8SYRWP	$2,919.00	$213.14	$2,705.86	Tax Credit
NT88SJM	$12,652.19	$121.73	$12,530.46	Input Error
8R8NM7C	$9,979.85	$69.90	$9,909.95	Tax Credit
M4HXTTR	$1,460.39	$80.38	$1,380.01	Input Error
MPWYKZF	$1,460.39	$80.38	$1,380.01	Input Error
8CYC7MH	$1,041.61	$461.67	$579.94	Tax Credit
ZX8LXTN	$846.14	$0.92	$845.22	Tax Credit
YBCYSYX	$2,701.12	$1.39	$2,699.73	Input Error
MPT8HX8	$1,254.99	$0.92	$1,254.07	Input Error

C7JZWYK	$1,594.58	$0.00	$1,594.58	Tax Credit - Input Error
MP7MCRT	$1,594.58	$0.00	$1,594.58	Tax Credit - Input Error
BCWTNYK	$846.14	$0.92	$845.22	Tax Credit
YPJXWCH	$9,945.43	$58.62	$9,886.81	Input Error
ZPLHPRP	$1,136.14	$96.65	$1,039.49	Tax Credit
NTSY8MW	$750.38	$33.12	$717.26	Tax Credit - Input Error
MFPZSSP	$750.38	$33.12	$717.26	Tax Credit
8F4JRCL	$1,434.64	$511.74	$922.90	Tax Credit
8LFB4JC	$1,434.64	$511.74	$922.90	Tax Credit
PCYBSFX	$3,450.93	$3.99	$3,446.94	Tax Credit
MXKWL74	$3,450.93	$3.99	$3,446.94	Tax Credit
YM4LWCH	$3,622.10	$429.44	$3,192.66	Input Error
MXBMNLN	$1,446.31	$625.42	$820.89	Tax Credit
YLKSYNR	$1,579.87	$625.42	$954.45	Tax Credit
NLBXWXN	$6,814.38	$5,645.54	$1,168.84	Tax Credit
MPMPHWY	$715.98	$0.00	$715.98	AZ AGI Error
PHZT7LB	$1,378.48	$255.64	$1,122.84	Tax Credit
PXC7F88	$1,378.48	$255.64	$1,122.84	Tax Credit
PJJ8T7J	$1,309.52	$120.97	$1,188.55	Tax Credit
PK4NPNW	$1,309.52	$120.97	$1,188.55	Tax Credit
CPZXBJY	$1,267.35	$1,188.55	$78.80	Tax Credit
CWSSHFM	$1,267.35	$1,188.55	$78.80	Tax Credit
F8X4JKK	$3,506.11	$19.36	$3,486.75	Tax Credit
MWBCZF7	$872.29	$8.85	$863.44	Tax Credit
8WNMWHB	$905.76	$16.54	$889.22	Aristotle Error
MPXHHBF	$1,381.75	$51.63	$1,330.12	Tax Credit
MPRMRLB	$1,381.75	$51.63	$1,330.12	Tax Credit
MPSLBSX	$2,071.91	$83.39	$1,988.52	Tax Credit
M4JNPMC	$2,489.61	$1,705.65	$783.96	Tax Credit
PRHRNZ7	$14,007.05	$884.75	$13,122.30	Tax Credit
4MCHFN8	$913.26	$197.64	$715.62	Input Error
4WZLSHP	$913.26	$197.64	$715.62	Input Error
F4YBBXR	$1,356.47	$172.70	$1,183.77	Tax Credit
F4PMCC8	$1,356.47	$172.70	$1,183.77	Tax Credit
B4XXYWL	$5,519.97	$2,406.84	$3,113.13	Tax Credit
NMTYBLR	$5,519.97	$2,406.84	$3,113.13	Tax Credit
Y8H8SRJ	$2,847.69	$13.58	$2,834.11	Input Error
YBKS8SK	$5,411.41	$2,438.25	$2,973.16	Tax Credit - AZ AGI
MPMKCLK	$1,927.98	$0.70	$1,927.28	Input Error - AZ AGI
PWNLSB4	$4,046.26	$58.72	$3,987.54	Tax Credit
MPHNMJC	$1,122.17	$235.58	$886.59	Tax Credit
MRFN8BK	$1,122.17	$235.58	$886.59	Tax Credit
8PLFNJR	$713.88	$3.52	$710.36	Input Error
CFL7TWS	$713.88	$3.52	$710.36	Input Error
CWSHYZW	$14,207.27	$729.31	$13,477.96	Tax Credit
8ZYMW4Z	$14,207.27	$729.31	$13,477.96	Tax Credit
YSXBBWK	$4,377.95	$207.74	$4,170.21	Input Error
8JRNF8Z	$4,377.95	$207.74	$4,170.21	Input Error

4ZRXSMW	$901.61	$60.50	$841.11	Tax Credit - Input Error
BN7JTSL	$901.61	$60.50	$841.11	Tax Credit - Input Error
8CKMPRH	$1,350.02	$843.81	$506.21	Tax Credit - Input Error
88PSPFX	$1,350.02	$552.31	$797.71	Tax Credit - Input Error
PFFXNRX	$1,248.07	$0.00	$1,248.07	Tax Credit
PRKX7HP	$1,253.32	$10.52	$1,242.80	Input Error
8SCH4BR	$3,299.84	$6.95	$3,292.89	Input Error
YTBLXTX	$3,423.54	$6.95	$3,416.59	Tax Credit - Input Error
BT8HMJN	$1,551.67	$117.88	$1,433.79	Tax Credit
BLZZWNN	$1,551.67	$117.88	$1,433.79	Tax Credit
8XFHNKH	$603.09	$4.53	$598.56	Input Error
PC8WSJK	$963.58	$122.91	$840.67	Tax Credit
PMJ8HC8	$963.58	$122.91	$840.67	Tax Credit
YRNYZCB	$6,868.74	$178.86	$6,689.88	Input Error
CST4NXJ	$24,104.41	$10,999.93	$13,104.48	Tax Credit
MJYT4NW	$6,787.40	$3,585.50	$3,201.90	Input Error
M8HSYLH	$1,091.99	$0.00	$1,091.99	Input Error
MC4NLWL	$1,091.99	$0.00	$1,091.99	Input Error
CMCSHFH	$1,181.06	$13.72	$1,167.34	Input Error
BXHH7Y8	$1,054.46	$220.09	$834.37	Tax Credit
NTS8HHS	$1,054.46	$220.09	$834.37	Input Error
BL4NXZT	$8,419.13	$830.17	$7,588.96	AZ AGI Error
BB8NTBS	$2,103.19	$656.31	$1,446.88	Tax Credit
NSTLNNY	$2,103.19	$656.31	$1,446.88	Tax Credit
4X4YM8K	$4,237.13	$626.03	$3,611.10	Tax Credit
8JCMXZZ	$1,694.02	$17.73	$1,676.29	Tax Credit
PTHTNZX	$1,117.60	$2.22	$1,115.38	Input Error
PLZYMK7	$1,117.60	$2.22	$1,115.38	Input Error
MPL4FFC	$11,810.31	$1,430.16	$10,380.15	Input Error
YYHRPFH	$11,358.24	$526.09	$10,832.15	Input Error
YBR8YXM	$1,562.73	$22.17	$1,540.56	Tax Credit
YBRJ7FP	$1,562.73	$22.17	$1,540.56	Tax Credit
YMXCZJK	$1,831.80	$200.20	$1,631.60	Tax Credit
8XBHCMX	$1,831.80	$200.20	$1,631.60	Tax Credit
MB84HJJ	$875.90	$15.49	$860.41	Tax Credit
MBHYZXZ	$875.90	$15.49	$860.41	Tax Credit
P8C8WTY	$995.01	$25.66	$969.35	Input Error
M4LXRRY	$995.01	$25.65	$969.36	Tax Credit
PMPLFXL	$1,010.57	$97.22	$913.35	Aristotle Error
PRKWSM8	$1,010.57	$97.22	$913.35	Aristotle Error
YSXHPBX	$888.44	$20.46	$867.98	Tax Credit
YTK4ZCR	$888.44	$20.97	$867.47	Tax Credit
8KTLS4J	$1,280.45	$281.78	$998.67	Aristotle Error
8NT4MXN	$840.74	$68.82	$771.92	Tax Credit
FZJWXTN	$840.74	$118.71	$722.03	Tax Credit
BYMXTFP	$1,291.85	$8.64	$1,283.21	Input Error
MP7CMZH	$3,272.14	$2,911.51	$360.63	Input Error
87MH4PL	$1,410.74	$1,250.18	$160.56	Aristotle Error

87MH4PL	$1,410.74	$1,250.18	$160.56	Aristotle Error
NXBTBML	$1,027.66	$497.40	$530.26	Tax Credit
MRSCPM8	$1,547.06	$137.76	$1,409.30	Tax Credit
8X7ZK8F	$1,547.06	$99.94	$1,447.12	Tax Credit
MPTNFSY	$4,791.64	$1,951.99	$2,839.65	Tax Credit - Input Error
MPSWYL7	$7,202.20	$6.82	$7,195.38	Tax Credit
PKLNFPR	$3,336.09	$237.73	$3,098.36	Input Error
MPFYHSX	$3,336.09	$237.73	$3,098.36	Input Error
CKFSYFJ	$3,293.22	$32.66	$3,260.56	Tax Credit
FZJ4WLK	$3,293.22	$32.66	$3,260.56	Input Error
MP7SCRS	$11,454.77	$1,564.67	$9,890.10	Tax Credit
BWYXZBS	$1,192.72	$79.36	$1,113.36	Input Error
MPJXMKK	$1,192.72	$79.36	$1,113.36	Input Error
M47JHHC	$844.85	$1.10	$843.75	Tax Credit
MPW4YBC	$1,291.62	$33.48	$1,258.14	Tax Credit
ZMFX8PJ	$6,146.40	$777.72	$5,368.68	Tax Credit
Y8PJKS7	$6,146.40	$777.72	$5,368.68	Tax Credit
YCKYFZT	$10,694.13	$0.43	$10,693.70	Input Error
8CKJSXN	$4,585.16	$102.43	$4,482.73	Tax Credit
8KFWJ8T	$3,141.97	$1,515.59	$1,626.38	Tax Credit
8KFB4WR	$3,141.97	$1,515.59	$1,626.38	Tax Credit
MW4BZJZ	$1,696.02	$799.61	$896.41	Tax Credit
8R7LNBX	$1,004.31	$391.48	$612.83	Tax Credit
8XFLM7B	$1,004.31	$391.48	$612.83	Tax Credit
YB8HXB4	$1,149.63	$101.74	$1,047.89	Tax Credit
87ZHX8K	$1,917.60	$960.41	$957.19	Tax Credit
ZRNSMHZ	$1,716.01	$21.68	$1,694.33	Input Error
8KMMZWX	$12,123.35	$10,578.88	$1,544.47	Tax Credit
ZMX4XCM	$2,968.78	$3.06	$2,965.72	Input Error
MWL4RW4	$1,327.44	$0.00	$1,327.44	Input Error
FZJHN8R	$1,327.44	$0.00	$1,327.44	Input Error
ZCWCNMN	$921.55	$666.20	$255.35	Input Error
887YPMM	$928.19	$0.48	$927.71	AZ AGI Error
8XP4YT7	$928.19	$0.00	$928.19	Input Error
B7MHYN8	$2,780.74	$13.07	$2,767.67	Tax Credit
ZTKNCMM	$3,228.60	$138.06	$3,090.54	Tax Credit
MPRRZNB	$3,228.60	$106.74	$3,121.86	Tax Credit
YN8JWBC	$906.12	$43.64	$862.48	Aristotle Error
YYBJ7CN	$906.12	$43.86	$862.26	Input Error
MPS4Z7S	$9,245.82	$17.21	$9,228.61	Input Error
8L8TPXR	$9,245.82	$17.21	$9,228.61	Input Error
8TCYWPW	$35,982.78	$11,278.81	$24,703.97	Input Error
CKFBPKL	$2,073.09	$185.01	$1,888.08	AZ AGI - Input Error
CSLSF4L	$2,073.09	$185.01	$1,888.08	AZ AGI - Input Error
BXMCPYF	$1,694.33	$478.49	$1,215.84	Input Error
MPR7PFL	$5,988.16	$1.39	$5,986.77	Input Error
MPH8R7K	$707.33	$4.00	$703.33	Input Error
CZNXP4R	$862.96	$121.88	$741.08	Tax Credit
MSHTPRC	$862.96	$124.94	$738.02	Tax Credit
8LKHHLH	$2,458.78	$19.73	$2,439.05	Tax Credit

Overpayments

ID	Amount	Amount	Amount	Reason
B8YM7JN	$1,950.99	$18.68	$1,932.31	Tax Credit
BNBTBRW	$1,945.65	$16.84	$1,928.81	Tax Credit
YWPJSSS	$28,796.29	$9.19	$28,787.10	Input Error
4YZMPHH	$882.13	$41.62	$840.51	Aristotle Error
MBCXFPX	$28,796.29	$9.19	$28,787.10	Input Error
MYPSMKT	$882.13	$28.38	$853.75	Input Error
M4CJLLZ	$1,260.25	$9.53	$1,250.72	Tax Credit
M4KHXHP	$1,260.25	$8.46	$1,251.79	Tax Credit
8F8KNPK	$4,858.75	$1,026.37	$3,832.38	Tax Credit
CSYYKFW	$1,381.43	$35.45	$1,345.98	AZ AGI - Input Error
CKTMN77	$1,381.43	$35.45	$1,345.98	AZ AGI - Input Error
MPT7BRJ	$1,820.48	$0.00	$1,820.48	Input Error
YXK8KP8	$9,590.58	$56.25	$9,534.33	Tax Credit
YRSHY4L	$9,590.58	$56.25	$9,534.33	Tax Credit
YF4LJK4	$1,730.06	$93.40	$1,636.66	Aristotle Error
Y4RZL47	$1,730.06	$93.40	$1,636.66	Aristotle Error
NZRYYJZ	$3,899.95	$712.51	$3,187.44	Tax Credit
8KPHFJL	$1,280.45	$281.78	$998.67	Aristotle Error
8HRSCFX	$1,736.27	$54.31	$1,681.96	Aristotle Error
CBNHNFX	$6,076.74	$132.53	$5,944.21	Input Error
Y7BFTMJ	$2,097.19	$542.81	$1,554.38	Input Error
NJPZ4Z4	$1,805.25	$880.41	$924.84	Input Error
8LW7FTS	$1,805.25	$880.42	$924.83	Input Error
4H4HFP8	$3,580.34	$1,085.17	$2,495.17	Input Error
M7MX4CS	$3,580.34	$1,746.00	$1,834.34	Tax Credit
YTHLLPC	$1,003.15	$18.99	$984.16	Tax Credit
YKFT4ZX	$1,003.15	$18.99	$984.16	Tax Credit
8SRBNPX	$1,076.45	$292.31	$784.14	Input Error
8JKY7SF	$1,076.45	$292.31	$784.14	Aristotle Error
CMMSBRR	$1,590.87	$59.02	$1,531.85	Tax Credit
PWCNWX7	$1,590.87	$59.02	$1,531.85	Tax Credit
CW8JWZT	$1,432.90	$30.75	$1,402.15	Input Error
PX4MXSN	$879.17	$3.13	$876.04	Input Error
M48YMWB	$878.27	$1.03	$877.24	Input Error
MPXZNHM	$1,982.68	$5.14	$1,977.54	Aristotle Error
MPTMM8Z	$1,982.68	$4.33	$1,978.35	Input Error
8XHJLBF	$807.65	$0.72	$806.93	Tax Credit
4MTH8HT	$807.65	$0.00	$807.65	Tax Credit
B4JTZ7N	$2,592.36	$45.02	$2,547.34	Tax Credit
BTKMP8F	$2,592.36	$45.02	$2,547.34	Tax Credit
8RYLYW7	$2,260.00	$0.42	$2,259.58	Tax Credit
8TRSYTJ	$2,260.00	$0.42	$2,259.58	Tax Credit
PRNBB8N	$1,137.95	$54.05	$1,083.90	Input Error
8FLYWMM	$1,137.95	$59.97	$1,077.98	Input Error
YPT878N	$6,458.09	$263.65	$6,194.44	Input Error
BTSHRW4	$1,232.36	$104.41	$1,127.95	Tax Credit
MPSCZ77	$2,882.97	$13.81	$2,869.16	Tax Credit
ZK8KYZL	$7,148.97	$1,252.12	$5,896.85	Tax Credit
PBKM8BB	$7,148.87	$1,252.12	$5,896.75	Tax Credit - Input Error
MPJHZLT	$807.96	$6.06	$801.90	Tax Credit

8YWSKKB	$736.92	$17.48	$719.44	AZ AGI - Input Error
C7PYHWN	$736.92	$17.48	$719.44	AZ AGI - Input Error
MPFSHXC	$33,693.43	$437.74	$33,255.69	Input Error
MPYYB7B	$5,703.42	$2,262.52	$3,440.90	Tax Credit
PWJWK7Y	$5,703.42	$2,262.52	$3,440.90	Tax Credit
BBHXM48	$8,914.04	$412.54	$8,501.50	Tax Credit
BPFHPTP	$1,898.51	$19.96	$1,878.55	Tax Credit
NTKW7FL	$1,898.51	$19.96	$1,878.55	Tax Credit
MPLSRHS	$1,227.76	$300.56	$927.20	Tax Credit
8HJNHJK	$1,231.27	$304.07	$927.20	Tax Credit
PXLSYFZ	$1,341.32	$224.10	$1,117.22	Input Error
MPSJC8N	$1,341.32	$224.11	$1,117.21	Input Error
CBBRZ4S	$1,008.03	$156.21	$851.82	Tax Credit
YCKTNBY	$1,008.03	$156.21	$851.82	Tax Credit
Y4LFBHW	$1,086.47	$518.99	$567.48	Input Error
Y8XWYPP	$1,086.47	$518.99	$567.48	Input Error
MMJX87X	$1,274.59	$585.13	$689.46	Input Error
4SCNJ8C	$1,274.59	$585.12	$689.47	Input Error
8SCN7SJ	$2,290.92	$111.21	$2,179.71	Tax Credit
8SYMCCT	$2,290.83	$111.02	$2,179.81	Tax Credit
MPWKX8K	$1,478.73	$0.00	$1,478.73	Tax Credit
PHRCZSN	$809.06	$26.66	$782.40	Tax Credit
MB7NBBK	$809.06	$26.68	$782.38	Tax Credit
BTBNMBK	$1,689.25	$0.38	$1,688.87	Input Error
PWRH47W	$1,500.36	$338.90	$1,161.46	Input Error
8S8ZKFT	$2,054.06	$1,385.21	$668.85	Tax Credit
P8YHMTC	$1,485.72	$309.67	$1,176.05	Input Error
FZJMRYL	$2,091.76	$33.16	$2,058.60	Tax Credit
CCMH7JY	$2,091.76	$33.16	$2,058.60	Tax Credit
8XKLXXH	$1,122.76	$142.27	$980.49	Tax Credit
8XBXKPP	$1,255.91	$142.27	$1,113.64	Tax Credit
MPRNHYF	$2,879.95	$44.97	$2,834.98	Tax Credit
MPR4XRJ	$2,879.95	$44.97	$2,834.98	Tax Credit
YLMLFXC	$825.01	$31.37	$793.64	Input Error
YSXH7NX	$825.01	$35.59	$789.42	Input Error
PL7XRM7	$2,893.47	$406.85	$2,486.62	Tax Credit
MPFTH78	$790.54	$28.24	$762.30	Tax Credit
ZBMNJX8	$790.54	$28.23	$762.31	Tax Credit
MNKCCYW	$1,549.38	$1,257.12	$292.26	Tax Credit
8KZ4PRZ	$5,964.37	$4.26	$5,960.11	Tax Credit
MPLHBYC	$826.95	$12.51	$814.44	Input Error
MPFYR4H	$826.95	$12.51	$814.44	AZ AGI Error
BN7LNNT	$3,634.19	$946.68	$2,687.51	Tax Credit
PFZHFFL	$1,619.99	$0.99	$1,619.00	Tax Credit
Y4PNCRR	$1,619.99	$0.99	$1,619.00	Tax Credit
NTNXRTX	$3,579.36	$0.00	$3,579.36	Tax Credit
NSTWS8K	$3,579.36	$0.00	$3,579.36	Tax Credit
MSC4YBN	$783.49	$151.40	$632.09	Tax Credit
8TSH8LY	$4,883.65	$60.87	$4,822.78	Input Error
8TKWKSN	$4,883.65	$60.87	$4,822.78	Input Error
8HJR4JN	$1,932.14	$107.64	$1,824.50	Tax Credit

MXMJR4M	$11,838.77	$6,877.36	$4,961.41	Tax Credit
8WPXPTH	$1,932.14	$107.64	$1,824.50	Tax Credit
BFMSNTC	$2,102.33	$166.89	$1,935.44	Tax Credit
4KYXKHB	$1,238.18	$72.37	$1,165.81	Tax Credit
PFFLF4B	$1,238.18	$72.37	$1,165.81	Tax Credit
8TLYJWB	$1,762.38	$544.33	$1,218.05	Tax Credit
8MK8X87	$1,348.08	$5.48	$1,342.60	Tax Credit
8MRN8W7	$1,348.08	$5.48	$1,342.60	Tax Credit
CZWWRBY	$1,762.38	$544.33	$1,218.05	Tax Credit
88SY7L4	$2,738.60	$1,312.51	$1,426.09	Tax Credit
88JZXT8	$8,477.71	$790.98	$7,686.73	Tax Credit - Input Error
MRHJTFW	$8,477.71	$790.98	$7,686.73	Tax Credit
MTKH78C	$6,672.98	$2,969.37	$3,703.61	Tax Credit - Input Error
PMRXNBR	$929.41	$528.54	$400.87	Input Error
MP4LCL4	$14,601.11	$1,001.93	$13,599.18	Tax Credit
MPBJ4BJ	$14,601.11	$1,001.93	$13,599.18	Tax Credit
Y8JHXZB	$161,361.54	$181.57 .	$161,179.97	Tax Credit
YR8YZLK	$32,366.90	$49.73	$32,317.17	Input Error
MP7FMWF	$14,487.51	$43.33	$14,444.18	Tax Credit
PWJT4FF	$850.11	$178.87	$671.24	Aristotle Error
PF4ZKW8	$850.11	$178.87	$671.24	Input Error
MLZS7FN	$1,216.48	$28.50	$1,187.98	Tax Credit
4KTXFNZ	$1,216.48	$22.88	$1,193.60	Input Error
8JYWKBY	$1,310.04	$137.86	$1,172.18	Aristotle Error - Input Error
4HTYFYX	$2,566.23	$260.93	$2,305.30	Tax Credit
ZNCRXFK	$2,566.23	$260.93	$2,305.30	Tax Credit
BHT8X8P	$2,558.07	$32.07	$2,526.00	Tax Credit
BKMSPNY	$2,558.07	$32.07	$2,526.00	Tax Credit
ZKF8SZ7	$5,176.13	$3.38	$5,172.75	Tax Credit
4XLMFHR	$913.29	$0.00	$913.29	Tax Credit
YTR788N	$1,530.78	$0.00	$1,530.78	Tax Credit
NJKN7KC	$2,062.23	$748.18	$1,314.05	Tax Credit
8CFWJ4W	$1,223.63	$40.21	$1,183.42	Aristotle - AZ AGI
MPTKHXM	$1,223.63	$39.08	$1,184.55	Input Error
PPF47HK	$1,086.01	$16.08	$1,069.93	Input Error
MX7ZRMY	$1,961.68	$164.32	$1,797.36	Input Error
8JTCF74	$1,961.68	$400.70	$1,560.98	Input Error
8F4CZJY	$2,010.24	$345.16	$1,665.08	Aristotle -Input Error
8TS8RW7	$2,083.49	$345.16	$1,738.33	Aristotle Error
YMFRPP4	$1,088.74	$8.03	$1,080.71	Tax Credit
PTNLF8L	$1,088.74	$8.03	$1,080.71	Tax Credit
PCNNSYM	$2,277.72	$250.72	$2,027.00	Input Error
P8JL7JM	$2,277.72	$250.72	$2,027.00	Input Error
PTHSFBS	$1,591.55	$15.60	$1,575.95	Tax Credit
PLZMBXB	$1,591.55	$15.60	$1,575.95	Tax Credit
YF4BPSB	$1,005.26	$157.45	$847.81	Input Error
YJNYMHN	$13,306.26	$186.67	$13,119.59	Tax Credit
ML7CZPC	$932.90	$100.43	$832.47	Input Error

YLMSBWK	$13,306.26	$186.67	$13,119.59	Tax Credit
MZKYNFF	$749.72	$27.10	$722.62	Tax Credit
M4J4YRZ	$749.72	$27.10	$722.62	Tax Credit
NRNNBFJ	$1,340.27	$710.38	$629.89	Input Error
87LNSJT	$1,340.27	$710.38	$629.89	Tax Credit
BPZL4JH	$1,744.20	$71.98	$1,672.22	Tax Credit
ZBNMWYR	$1,744.20	$71.98	$1,672.22	Input Error
MT8H8RH	$3,231.88	$73.08	$3,158.80	Tax Credit
MPFHNJ8	$2,047.76	$1.28	$2,046.48	Tax Credit - Input Error
MPWSCB7	$1,699.30	$1,121.46	$577.84	Tax Credit
MXMT4WS	$887.36	$91.25	$796.11	Tax Credit
MTHCNTZ	$887.36	$91.25	$796.11	Tax Credit
MHKRHJX	$1,699.30	$109.78	$1,589.52	Tax Credit
87JWSZR	$1,044.22	$13.44	$1,030.78	Aristotle Error
8L4SXH7	$1,044.22	$13.44	$1,030.78	Aristotle Error
YFTXK4K	$1,489.42	$70.77	$1,418.65	Input Error
PWJ8WBS	$1,552.23	$99.60	$1,452.63	Aristotle Error
PYBY4YP	$1,552.23	$99.60	$1,452.63	Aristotle Error
MFLJ7TP	$5,005.15	$1,578.07	$3,427.08	Input Error
8SWXNJN	$5,592.16	$58.11	$5,534.05	Tax Credit
8RRFNCR	$8,756.06	$2,269.83	$6,486.23	Tax Credit
8RW87BN	$11,963.48	$13.94	$11,949.54	Tax Credit
8LZMWSM	$1,543.95	$204.02	$1,339.93	Tax Credit
8SWZRFK	$1,815.98	$105.11	$1,710.87	Tax Credit
8SS8W8X	$1,815.98	$105.11	$1,710.87	Tax Credit
MPLXTPT	$9,460.35	$8,674.20	$786.15	Tax Credit
MPRBBTC	$9,460.35	$8,674.20	$786.15	Tax Credit
8FLMCCL	$2,065.19	$2.62	$2,062.57	Aristotle Error
8FLYS7N	$2,065.19	$2.62	$2,062.57	Aristotle Error
YRCXBT7	$1,797.91	$1,225.28	$572.63	Input Error
MYNRPL8	$1,786.97	$0.00	$1,786.97	Input Error
PT8N844	$1,929.15	$597.19	$1,331.96	Tax Credit
Y4XZKYL	$1,929.15	$597.23	$1,331.92	Tax Credit
8HJNL4Z	$1,230.17	$190.80	$1,039.37	Tax Credit
YMJNJRN	$1,230.17	$190.80	$1,039.37	Tax Credit
PLXMNXC	$1,695.01	$32.00	$1,663.01	Input Error
YL7YHNH	$30,800.43	$14,186.69	$16,613.74	Tax Credit
4RJYJSL	$12,835.48	$173.81	$12,661.67	Tax Credit
8XMBZJB	$1,966.91	$61.77	$1,905.14	Tax Credit
MPRKFJN	$1,842.15	$12.11	$1,830.04	Input Error
MWBC4NF	$1,268.13	$55.26	$1,212.87	Tax Credit
NXZBPYJ	$1,268.13	$55.26	$1,212.87	Tax Credit
FN7YCFP	$814.49	$22.37	$792.12	Input Error
8XKLPWS	$814.49	$22.60	$791.89	Input Error
8CPNHKM	$2,085.88	$53.24	$2,032.64	Tax Credit - Input Error
CLWZTSX	$2,085.88	$53.24	$2,032.64	Tax Credit - Input Error
MPLB74T	$7,230.52	$34.93	$7,195.59	Tax Credit
8X7M7YB	$7,230.52	$34.93	$7,195.59	Tax Credit
YHJWWCH	$7,009.97	$282.85	$6,727.12	Tax Credit
8ZXCFSJ	$1,979.46	$1,304.33	$675.13	Tax Credit

Overpayments

Code	Amount 1	Amount 2	Amount 3	Reason
P8P8PR7	$1,979.46	$1,304.31	$675.15	Tax Credit
ZFXHXXP	$1,141.31	$0.00	$1,141.31	Input Error
ZYZY4KW	$1,141.31	$0.00	$1,141.31	Input Error
MKZNCTH	$3,882.55	$29.82	$3,852.73	Tax Credit
MPXKSCB	$807.96	$5.69	$802.27	Tax Credit
8SSWK4W	$3,826.13	$612.63	$3,213.50	Tax Credit - Input Error
8RY4KHZ	$2,545.62	$612.63	$1,932.99	Tax Credit - Input Error
PYBLXRJ	$912.68	$154.63	$758.05	Tax Credit
PRCSYPZ	$2,035.53	$161.40	$1,874.13	Tax Credit
8KTMMNK	$912.68	$154.63	$758.05	Tax Credit - Aristotle
M4HNJXS	$1,256.52	$35.80	$1,220.72	Tax Credit
PJW4MKR	$756.33	$187.79	$568.54	Input Error
8C8NYRW	$1,103.33	$8.25	$1,095.08	AZ AGI
MPTHYPT	$756.33	$153.06	$603.27	Input Error
4MYXZ4J	$1,103.33	$0.13	$1,103.20	Aristotle Error
8KTYZMZ	$1,256.52	$35.35	$1,221.17	Tax Credit
BPLXZNY	$2,982.80	$307.65	$2,675.15	Tax Credit
8JNYFWM	$3,271.82	$1,065.31	$2,206.51	Aristotle Error
PZZRZ44	$3,273.52	$1,046.32	$2,227.20	Tax Credit
8SXTN4Y	$2,982.80	$307.66	$2,675.14	Tax Credit
CJWCZJS	$1,518.56	$123.65	$1,394.91	Input Error
YRNYCKN	$3,273.52	$1,046.54	$2,226.98	Tax Credit
MPWLFBT	$1,083.11	$64.63	$1,018.48	Tax Credit
MPRXXS7	$3,641.75	$12.76	$3,628.99	Tax Credit
YR8HHFF	$5,826.24	$285.35	$5,540.89	Tax Credit
MPTL7TS	$1,656.51	$464.25	$1,192.26	Input Error
4LZMRMF	$2,325.29	$2,187.88	$137.41	Tax Credit
MRBL8SB	$854.22	$1.59	$852.63	Input Error
MBRNZZP	$2,641.10	$669.98	$1,971.12	Tax Credit
CSNR4MN	$1,994.50	$64.90	$1,929.60	Aristotle - AZ AGI
F4ZTS78	$1,376.28	$669.44	$706.84	Tax Credit
PWRSZHS	$2,325.29	$2,187.88	$137.41	Tax Credit
P7L8LLC	$1,231.44	$99.47	$1,131.97	Input Error
MPLSMCF	$1,110.65	$16.76	$1,093.89	Input Error
4LLBBRY	$1,376.28	$878.17	$498.11	Tax Credit
MZT8HPP	$2,641.01	$808.46	$1,832.55	Tax Credit
4XPYW4T	$1,994.50	$94.85	$1,899.65	Input Error
YX74YBM	$5,250.35	$5,059.61	$190.74	Tax Credit -Input Error
BMRX7NH	$969.44	$428.17	$541.27	Tax Credit
8RZL8MW	$1,154.34	$144.69	$1,009.65	Tax Credit
8PFPCST	$1,046.81	$7.51	$1,039.30	Aristotle Error - Input Error
ZNZHRWN	$1,046.81	$14.94	$1,031.87	Input Error
88WLHT4	$3,827.90	$79.79	$3,748.11	Tax Credit
4X7S8LP	$7,837.16	$147.80	$7,689.36	Tax Credit
MLLJSXM	$7,837.16	$147.80	$7,689.36	Tax Credit
YF7PZNY	$1,656.63	$482.14	$1,174.49	Tax Credit
Z7ZNL7N	$1,656.63	$482.14	$1,174.49	Tax Credit

Page 14

014

8WNTNTZ	$5,193.87	$1,425.49	$3,768.38	Input Error
8ZZXBMN	$5,193.87	$1,425.49	$3,768.38	Input Error
Y4JC4SB	$1,166.92	$9.61	$1,157.31	Tax Credit
MYPZXSZ	$1,166.92	$9.61	$1,157.31	Input Error
MPXJRR4	$1,148.59	$310.21	$838.38	Input Error
MPJSPKK	$2,132.19	$163.94	$1,968.25	Tax Credit
MJPPJZZ	$3,806.64	$97.51	$3,709.13	Tax Credit
YFXLBLS	$1,503.22	$43.92	$1,459.30	Aristotle Error
MPWJYXW	$715.98	$1.25	$714.73	Input Error
8MCHFNL	$1,814.97	$79.33	$1,735.64	Tax Credit
MPFNTK4	$1,303.73	$997.59	$306.14	Tax Credit - Input Error
MPLY4YW	$1,303.73	$371.47	$932.26	Tax Credit
BJXBKKW	$11,010.83	$4,007.42	$7,003.41	Tax Credit
4RRTTCK	$11,010.83	$4,007.42	$7,003.41	Tax Credit
MXTBPKJ	$3,776.71	$137.94	$3,638.77	Tax Credit
BTKWSZX	$1,483.50	$29.67	$1,453.83	Input Error
BCNRPBN	$1,483.50	$29.67	$1,453.83	Input Error
MHNN44B	$6,204.51	$127.52	$6,076.99	Tax Credit
.CBM8TY4	$5,225.59	$65.33	$5,160.26	Tax Credit
MPRJKLH	$2,490.25	$0.00	$2,490.25	Input Error
YKWNZCB	$1,219.40	$10.73	$1,208.67	Input Error
MPJFJ8L	$1,219.40	$231.15	$988.25	Input Error
P7TZSJP	$8,736.54	$4,589.99	$4,146.55	Input Error
M47YSWX	$1,303.28	$301.74	$1,001.54	Tax Credit
8B4S7RR	$1,303.28	$301.74	$1,001.54	Tax Credit
MBKJKLM	$2,915.69	$56.11	$2,859.58	Tax Credit
MZBNS8Y	$2,915.69	$0.00	$2,915.69	Tax Credit
MH8HRKW	$1,180.26	$46.23	$1,134.03	Tax Credit
8FLXJWT	$1,180.26	$46.23	$1,134.03	Tax Credit
BNLNZBR	$26,691.33	$88.32	$26,603.01	Tax Credit
MR7WM7X	$645.39	$52.85	$592.54	Tax Credit
BTKSN8K	$645.39	$52.87	$592.52	Tax Credit
YFZSHBC	$3,833.25	$1,681.76	$2,151.49	Tax Credit
BLTY8X4	$1,554.70	$0.00	$1,554.70	Input Error
BWRLLCL	$3,371.24	$258.56	$3,112.68	Tax Credit
ZKFLXPZ	$3,371.24	$258.56	$3,112.68	Tax Credit
ZRCTNCY	$1,365.91	$420.94	$944.97	Input Error
YMLS7BW	$1,279.95	$856.76	$423.19	Input Error
RTFCBK7	$3,505.07	$19.37	$3,485.70	Tax Credit
MPWHHSP	$669.02	$61.08	$607.94	Input Error
CBSM4SM	$19,862.00	$106.32	$19,755.68	Tax Credit
C4TSRCP	$19,862.00	$106.32	$19,755.68	Tax Credit
PXBLKZR	$1,547.85	$1,086.90	$460.95	Input Error
PR8NX7J	$1,320.65	$112.42	$1,208.23	Input Error
PR8ZJKR	$1,320.65	$112.42	$1,208.23	Input Error
YYBW7SJ	$657.63	$16.03	$641.60	Input Error
PHJMYXM	$6,020.68	$1.41	$6,019.27	Input Error
8R7L8SZ	$633.12	$69.72	$563.40	Aristotle Error
MFYT4ST	$633.12	$69.72	$563.40	Input Error
MHYTPJW	$2,922.73	$307.36	$2,615.37	Tax Credit
NPLBPMK	$922.15	$9.20	$912.95	Tax Credit
Z8Y8KCT	$922.15	$9.20	$912.95	Tax Credit

M4THHMM	$1,272.50	$244.02	$1,028.48	Tax Credit
M4PXFMF	$1,272.50	$244.02	$1,028.48	Tax Credit
MZKLMBY	$858.88	$42.45	$816.43	Tax Credit
PWTJFKY	$2,528.67	$33.50	$2,495.17	Tax Credit
MPT8MX4	$834.02	$0.36	$833.66	Input Error
PPZ4ZTW	$2,528.67	$33.50	$2,495.17	Tax Credit
MYM8FYK	$834.02	$0.36	$833.66	Input Error
YZNMCFC	$1,050.85	$86.14	$964.71	Aristotle Error
M4NXM7C	$1,050.85	$86.14	$964.71	Input Error
88KHBT4	$1,035.21	$133.92	$901.29	AZ AGI Error
N7FN7BR	$2,120.64	$35.38	$2,085.26	Tax Credit
8KKZXZ8	$2,042.26	$470.71	$1,571.55	Input Error
8CR84JJ	$1,516.04	$75.26	$1,440.78	Input Error
YKL8XPW	$982.86	$70.50	$912.36	Tax Credit
MPXSRJM	$3,574.57	$45.42	$3,529.15	Tax Credit
YFT8TSM	$1,275.93	$41.32	$1,234.61	Input Error
MPKSH8H	$1,275.93	$38.37	$1,237.56	Input Error
YPHKMRZ	$3,534.93	$639.40	$2,895.53	Input Error
MPL4T4H	$1,681.36	$125.55 .	$1,555.81	Input Error
MS4S87B	$3,584.99	$56.28	$3,528.71	Tax Credit
CJSTB4R	$906.18	$112.33	$793.85	AZ AGI - Input Error
C7RWTBX	$906.18	$112.33	$793.85	AZ AGI - Input Error
MHRCTK8	$2,341.53	$11.58	$2,329.95	Tax Credit
MJ48LJJ	$2,341.53	$11.58	$2,329.95	Tax Credit
PSKNXSB	$937.85	$100.99	$836.86	Tax Credit
PTFY8HZ	$937.85	$102.11	$835.74	Tax Credit
CBHLPJ4	$899.89	$7.75	$892.14	Input Error
ZPX8RWZ	$902.10	$10.72	$891.38	Input Error
BSTXWMT	$4,465.72	$869.22	$3,596.50	Tax Credit
PXZXLPP	$1,071.04	$91.24	$979.80	Input Error
8JSHFYP	$1,015.71	$136.16	$879.55	Tax Credit - Input Error
F8JJRYC	$986.40	$41.56	$944.84	Aristotle Error
P74JXMZ	$1,071.04	$91.24	$979.80	Input Error
8RYCYYN	$1,505.88	$429.34	$1,076.54	AZ AGI - Input Error
M74LPRS	$1,044.44	$51.81	$992.63	Input Error
MKZTPCX	$1,044.44	$102.50	$941.94	Input Error
MP7KRKC	$859.83	$16.81	$843.02	Input Error
YNZXWWJ	$2,667.15	$219.50	$2,447.65	Tax Credit
YPMLS7R	$2,667.15	$219.50	$2,447.65	Tax Credit
PMSNLML	$4,901.61	$465.45	$4,436.16	Tax Credit
PWCXFPL	$4,901.61	$465.45	$4,436.16	Tax Credit
MPFYJ8H	$1,999.47	$13.85	$1,985.62	Tax Credit - Input Error
MPFYJ8H	$1,999.47	$13.85	$1,985.62	Tax Credit - Input Error
CFYMPMS	$1,725.84	$7.80	$1,718.04	Input Error
MSC8LLP	$1,725.84	$7.54	$1,718.30	Tax Credit
8JHZXZS	$743.24	$265.83	$477.41	Tax Credit
MZWJJZ4	$743.24	$265.83	$477.41	Tax Credit

YJRH4C4	$1,692.65	$963.45	$729.20	Tax Credit
CNBWSTC	$1,692.65	$963.68	$728.97	Tax Credit
8LFZJRN	$3,244.58	$135.99	$3,108.59	Input Error
ZMYNCBW	$3,244.58	$135.99	$3,108.59	Input Error
YSRXLXK	$1,468.89	$38.40	$1,430.49	Tax Credit
YT8TB4L	$1,463.42	$37.74	$1,425.68	Tax Credit
MZKZX4R	$9,238.67	$75.51	$9,163.16	Tax Credit
MPWYCWX	$2,043.79	$188.43	$1,855.36	Input Error
P8SXB4F	$9,238.67	$75.51	$9,163.16	Tax Credit
YKZZLSF	$1,201.67	$40.34	$1,161.33	Tax Credit
MRYPXXK	$1,201.67	$40.34	$1,161.33	Tax Credit
P74XBNT	$1,518.56	$123.65	$1,394.91	Input Error
MNBMYBH	$17,481.99	$701.80	$16,780.19	Tax Credit
MX8TBLZ	$17,481.99	$701.80	$16,780.19	Tax Credit - Input Error
Y4JXC4M	$6,779.61	$5,524.55	$1,255.06	Tax Credit
MCCM7RT	$11,489.49	$2,331.00	$9,158.49	Tax Credit
FZSN4H8	$914.03	$0.94	$913.09	Tax Credit
MPMMTSJ	$914.03	$0.91	$913.12	Tax Credit
YWCNTXJ	$1,967.70	$10.37	$1,957.33	Tax Credit
YZNN4WH	$1,967.70	$10.37	$1,957.33	Tax Credit
MPKHH7R	$5,365.77	$81.90	$5,283.87	Input Error
CR8NCZJ	$1,957.19	$906.16	$1,051.03	Tax Credit
8WWB4RL	$1,957.19	$906.17	$1,051.02	Tax Credit
Y8PJJ7R	$15,569.76	$890.20	$14,679.56	Input Error
CBM8JLY	$2,662.27	$219.46	$2,442.81	Tax Credit
YLFNHXH	$599.20	$3.39	$595.81	Tax Credit
YSSMZ4M	$599.20	$3.39	$595.81	Tax Credit
PFP8WB4	$751.01	$0.00	$751.01	Input Error
Y8WLPRP	$5,413.65	$103.37	$5,310.28	Tax Credit
4BWX7BP	$1,006.66	$0.00	$1,006.66	Input Error
YWXLWB4	$2,494.11	$2,152.81	$341.30	Aristotle Error
8JT7BJ7	$2,494.11	$2,223.44	$270.67	Aristotle - Input Error
YSXZ7R4	$2,620.93	$2.13	$2,618.80	Tax Credit
88SY4NS	$3,782.61	$3,136.04	$646.57	Input Error
PMTZKTN	$44,462.82	$242.42	$44,220.40	Tax Credit
B4J4RSH	$9,375.32	$1,204.76	$8,170.56	Input Error
MLTYZJJ	$4,119.72	$3.99	$4,115.73	Input Error
4RFM48Z	$1,728.81	$65.95	$1,662.86	Input Error
8YFSWW7	$1,544.48	$65.94	$1,478.54	Aristotle Error
MLHRBJY	$1,364.46	$0.00	$1,364.46	Tax Credit
MP74NMH	$2,042.26	$557.86	$1,484.40	Input Error
YHRSNBK	$2,221.19	$282.90	$1,938.29	Tax Credit
YTJ7KWJ	$3,096.29	$184.74	$2,911.55	Input Error
YHYMMM4	$3,096.29	$184.74	$2,911.55	Input Error
Y7THYLH	$2,221.28	$282.99	$1,938.29	Tax Credit
MHPNM4T	$815.06	$0.00	$815.06	Input Error
CM8XTJT	$10,741.90	$6,221.26	$4,520.64	Tax Credit
48RYL7C	$10,741.90	$6,220.83	$4,521.07	Tax Credit
MTSSWR8	$5,770.22	$1,510.94	$4,259.28	Input Error
MPFCP4Z	$5,770.22	$1,510.94	$4,259.28	Input Error
CNKBCSY	$13,495.53	$164.51	$13,331.02	Tax Credit

C4FC7YL	$13,495.53	$164.51	$13,331.02	Tax Credit
M4PMHMK	$3,023.51	$26.00	$2,997.51	Tax Credit
BBKHWTK	$1,625.97	$320.60	$1,305.37	Tax Credit
MPJ8S7M	$1,334.35	$271.47	$1,062.88	Input Error
8B4Z7MZ	$1,761.12	$1,333.55	$427.57	Input Error
8CRCLWH	$8,418.17	$2,406.59	$6,011.58	Tax Credit
YFYMPMK	$542.21	$8.78	$533.43	Tax Credit
ZSJYSHT	$7,010.40	$402.40	$6,608.00	Tax Credit
ZZY8WX7	$1,127.84	$91.66	$1,036.18	Input Error
ZPLYFCR	$1,127.84	$91.66	$1,036.18	Input Error
CFTNH8X	$7,654.26	$26.68	$7,627.58	Tax Credit
8RW8XNB	$8,418.17	$2,406.59	$6,011.58	Tax Credit
BZJWJXM	$4,184.38	$558.04	$3,626.34	Tax Credit
RTFCBKL	$3,505.07	$19.37	$3,485.70	Tax Credit
4HYJJMB	$1,269.33	$53.57	$1,215.76	Tax Credit - Input Error
C7WBZ88	$1,269.33	$53.57	$1,215.76	Tax Credit - Input Error
8MHJXPX	$2,084.01	$284.27	$1,799.74	Tax Credit
8M8HHRT	$2,345.08	$266.39	$2,078.69	Tax Credit
ZZYCNJN	$7,848.79	$62.31	$7,786.48	Tax Credit
B7ZTPHY	$7,848.79	$62.31	$7,786.48	Input Error
8R8NJKX	$3,972.69	$2.16	$3,970.53	Input Error
8FXZW8W	$3,972.69	$2.16	$3,970.53	Aristotle - Input Error
MPT78HZ	$719.91	$0.00	$719.91	Input Error
YKFBNFR	$1,441.76	$289.63	$1,152.13	Input Error
YTBNZ8C	$1,441.76	$289.63	$1,152.13	Input Error
488SMXK	$678.02	$0.00	$678.02	Input Error
MFTHY47	$805.49	$0.00	$805.49	Input Error
MPFXWTW	$1,173.19	$39.25	$1,133.94	Input Error
YTHZH7N	$1,173.19	$53.08	$1,120.11	Input Error
8HYYCWT	$6,788.05	$382.99	$6,405.06	Tax Credit
8LZX8KS	$6,788.05	$382.99	$6,405.06	Tax Credit
4WHWWYR	$2,983.73	$59.03	$2,924.70	Tax Credit
4HYHFRH	$2,983.73	$59.03	$2,924.70	Tax Credit
NHXJKHF	$4,181.35	$39.39	$4,141.96	Tax Credit
MPRYXFP	$4,181.35	$39.40	$4,141.95	Tax Credit
BKFZK8Z	$1,432.74	$4.76	$1,427.98	Tax Credit
BFLYYJ8	$12,503.18	$7,943.20	$4,559.98	Tax Credit
MLXYFPK	$902.10	$10.72	$891.38	Input Error
FNB4YYC	$1,155.57	$1,053.71	$101.86	Input Error
MZRNKTY	$1,640.48	$149.45	$1,491.03	Input Error
BC8BNKK	$4,601.37	$16.98	$4,584.39	Tax Credit
BFLHB8M	$4,601.37	$16.98	$4,584.39	Tax Credit
MPJBNZZ	$1,713.04	$57.85	$1,655.19	Tax Credit
NT8RZPJ	$814.94	$201.62	$613.32	Tax Credit - Input Error
MPXMWNN	$1,713.04	$63.25	$1,649.79	Tax Credit
MZR4MR4	$1,640.48	$149.45	$1,491.03	Input Error
MPHXXHK	$1,642.22	$232.23	$1,409.99	Input Error
PWSSCXY	$918.80	$116.92	$801.88	Input Error
8WFHXJR	$1,766.96	$2.92	$1,764.04	Tax Credit

8WFHXJK	$1,618.68	$2.92	$1,615.76	Tax Credit
PB7HMPP	$670.46	$0.30	$670.16	Tax Credit
PZ8YRYP	$670.46	$0.30	$670.16	Tax Credit
MX7HSKW	$12,684.76	$136.50	$12,548.26	Input Error
MFY8RBJ	$1,795.54	$1,260.23	$535.31	Tax Credit
MP7YJZ8	$1,795.54	$112.65	$1,682.89	Tax Credit
MPLPFMW	$787.82	$209.21	$578.61	Input Error
NHYY4N8	$787.82	$134.31	$653.51	Tax Credit
PJJYNSX	$1,210.66	$35.14	$1,175.52	Tax Credit
MPLRZNF	$1,093.99	$131.92	$962.07	Input Error
MPFTN8F	$1,093.99	$386.05	$707.94	AZ AGI Error
MPTJXSX	$6,669.61	$418.69	$6,250.92	Tax Credit
8SYJ77P	$2,482.69	$292.24	$2,190.45	Tax Credit
Y88YZJZ	$840.01	$0.95	$839.06	Input Error
BPTL8ST	$6,365.68	$356.38	$6,009.30	Input Error
P8YBNRR	$891.53	$8.24	$883.29	Input Error
MPRCZBZ	$697.75	$157.62	$540.13	Aristotle - AZ AGI
MPJMCZH	$697.75	$10.11	$687.64	Input Error
BC74MNP	$875.08	$96.68	$778.40	Tax Credit
MPSBHKH	$1,520.57	$0.00	$1,520.57	AZ AGI Error
MPLXWYT	$664.00	$0.17	$663.83	Input Error
MPR8MTS	$664.00	$3.26	$660.74	Input Error
MPKNHMP	$1,277.54	$133.40	$1,144.14	Tax Credit
YWSHPW4	$1,277.54	$133.40	$1,144.14	Tax Credit
PKPXXJL	$3,564.88	$9.30	$3,555.58	Tax Credit
PT7XPWY	$3,564.88	$8.07	$3,556.81	Tax Credit
F8XJXPJ	$2,095.35	$63.74	$2,031.61	Tax Credit
F8JB4TB	$2,095.35	$63.74	$2,031.61	Tax Credit
C8BH48K	$4,374.38	$1,663.42	$2,710.96	Tax Credit
YPMXNTZ	$4,374.38	$1,663.42	$2,710.96	Tax Credit
MPS4L7J	$2,238.18	$948.59	$1,289.59	Tax Credit - Input Error
MPTHY7H	$2,238.18	$763.84	$1,474.34	Input Error
YNTZSXN	$3,339.04	$8.26	$3,330.78	Tax Credit
YRMR44N	$3,339.04	$11.73	$3,327.31	Tax Credit
FBZHCBF	$3,250.70	$2,749.45	$501.25	Tax Credit
MWRXHCL	$2,646.92	$637.61	$2,009.31	Tax Credit
MTWSM4L	$1,142.45	$954.01	$188.44	Tax Credit
MWXZZN7	$1,142.45	$954.01	$188.44	Tax Credit
MR4YKML	$3,862.22	$1,077.74	$2,784.48	Tax Credit
MWSHCJB	$704.02	$60.89	$643.13	Tax Credit
YPFBNRB	$704.02	$55.05	$648.97	Tax Credit
N4YNHNX	$2,179.31	$583.01	$1,596.30	Tax Credit
8FXTZ7N	$809.58	$1.83	$807.75	Tax Credit
8RBRZSJ	$908.14	$1.83	$906.31	Tax Credit
MPHMKJF	$1,556.41	$78.03	$1,478.38	AZ AGI Error
MPLNW4M	$1,532.20	$1,177.05	$355.15	Input Error
M4YCPRS	$6,352.78	$57.55	$6,295.23	Input Error
MY4MWM7	$1,445.57	$23.82	$1,421.75	Input Error
P7X4BW8	$941.50	$119.65	$821.85	Input Error
RCRS4NW	$649.91	$68.06	$581.85	Input Error
ZXBLFPK	$649.91	$68.06	$581.85	Tax Credit

PXBJWFL	$941.50	$119.65	$821.85	Input Error
MSCXWY7	$1,247.30	$926.38	$320.92	Tax Credit
MTHSXP8	$840.01	$1.08	$838.93	Input Error
YLLLLRF	$7,780.54	$476.82	$7,303.72	Tax Credit
MPFSYNP	$1,482.99	$85.41	$1,397.58	Tax Credit
MPF8XXH	$1,482.99	$85.41	$1,397.58	Tax Credit - Input Error
F4HXC8N	$1,083.11	$64.63	$1,018.48	Tax Credit
8XBJT7K	$1,092.00	$293.98	$798.02	Tax Credit - Input Error
8RYT4WJ	$1,092.00	$293.98	$798.02	Tax Credit - Input Error
F4ZMHC8	$4,009.06	$557.30	$3,451.76	Tax Credit
YFXZX4M	$4,185.94	$1,069.53	$3,116.41	Truncation
CTJNXXK	$21,149.17	$48.79	$21,100.38	Input Error
87TSMW4	$21,149.17	$48.79	$21,100.38	Input Error
MHXKHXM	$931,584.03	$171,435.41	$760,148.62	Truncation
YXC7PWF	$931,584.03	$171,435.41	$760,148.62	Truncation
M8X4KFH	$963.06	$457.15	$505.91	Tax Credit
MZS4CBT	$1,067.88	$624.43	$443.45	Input Error
8C847WW	$3,216.99	$2,131.69	$1,085.30	Tax Credit
88WBBBT	$3,216.99	$17.81	$3,199.18	Tax Credit
MZS4W4S	$7,224.78	$38.39	$7,186.39	Input Error
CPMMYSJ	$1,816.65	$932.12	$884.53	Tax Credit
YCBN4XK	$7,520.88	$184.99	$7,335.89	Tax Credit
8MTSR7F	$1,816.65	$931.82	$884.83	Tax Credit
PF4LPTX	$7,520.88	$184.99	$7,335.89	Tax Credit
MRJMPLJ	$1,356.27	$152.12	$1,204.15	Input Error
NT8XLZM	$1,356.27	$152.12	$1,204.15	Input Error
N4JN4SF	$1,813.84	$29.64	$1,784.20	Tax Credit
NP4ZWXT	$1,813.84	$29.64	$1,784.20	Tax Credit
MKLWXBM	$1,098.22	$104.51	$993.71	Tax Credit
MKLXCCP	$1,098.22	$104.51	$993.71	Tax Credit
8KFLLXH	$750.90	$49.63	$701.27	Tax Credit
88NMBJR	$750.90	$49.93	$700.97	Tax Credit
ZJJYCRT	$1,152.46	$7.97	$1,144.49	Tax Credit
PMPXRMN	$973.57	$12.12	$961.45	Input Error
PFLXWXB	$973.57	$12.12	$961.45	Input Error
MPHNP7J	$8,672.48	$162.96	$8,509.52	Tax Credit
MPSLRZR	$8,672.48	$126.91	$8,545.57	Tax Credit
MPSYTLK	$5,503.45	$725.01	$4,778.44	Tax Credit
MPRSY7P	$873.59	$35.51	$838.08	Aristotle Error
8SW4ZLL	$873.59	$141.88	$731.71	Aristotle Error
FNKH4JP	$1,270.12	$997.74	$272.38	Input Error
MSYZKWR	$1,270.12	$371.60	$898.52	Input Error
PWCYRKM	$6,069.91	$1,709.77	$4,360.14	Tax Credit
YBN4CRJ	$6,069.91	$1,709.77	$4,360.14	Tax Credit
MPJX88P	$4,295.89	$297.18	$3,998.71	Tax Credit
MPCNCR8	$4,295.89	$297.18	$3,998.71	Tax Credit
8XZZKLC	$749.13	$7.21	$741.92	Input Error
YXBX8PN	$909.88	$277.51	$632.37	Tax Credit
B4T4BWK	$909.88	$276.77	$633.11	Tax Credit

8RHJKBT	$686.26	$27.85	$658.41	AZ AGI - Input Error
ZWSLY7L	$5,715.88	$1,855.82	$3,860.06	Tax Credit
NFLX7NH	$5,715.88	$1,855.82	$3,860.06	Tax Credit
YCSSYSN	$1,984.21	$250.52	$1,733.69	Tax Credit
YF7WK8X	$1,984.21	$250.37	$1,733.84	Tax Credit
MPTZKTX	$5,515.13	$4.69	$5,510.44	Tax Credit
CKFYPCS	$5,515.13	$4.69	$5,510.44	Tax Credit
BK7HHJP	$2,373.79	$442.40	$1,931.39	Tax Credit
BY8NW87	$2,373.79	$442.40	$1,931.39	Tax Credit
BMSY8FH	$875.08	$96.68	$778.40	Tax Credit
MPWWLNC	$3,428.03	$36.14	$3,391.89	Tax Credit
MPHZS4L	$3,428.03	$36.14	$3,391.89	Tax Credit
YNMH8KR	$5,463.41	$48.24	$5,415.17	Tax Credit
YWW44RK	$5,463.41	$47.62	$5,415.79	Tax Credit
BCJKSSN	$17,055.67	$97.45	$16,958.22	Tax Credit
YN8LSJ4	$763.15	$201.19	$561.96	Tax Credit
YJNLCJJ	$870.43	$5.16	$865.27	Input Error
Y7XMHP4	$870.43	$9.91	$860.52	Input Error
NCNJ747	$1,553.00	$16.17	$1,536.83	Tax Credit
M4KJXTR	$701.06	$5.46	$695.60	Tax Credit
Y7TLHMW	$611.80	$7.17	$604.63	Tax Credit
YHRSXSX	$611.80	$7.17	$604.63	Tax Credit
NWYHY44	$944.28	$39.79	$904.49	Input Error
NRCXWZL	$944.28	$39.79	$904.49	Input Error
MPFJ7HL	$1,368.96	$340.84	$1,028.12	Tax Credit
MHW4HWY	$1,368.96	$251.74	$1,117.22	Tax Credit
8SHM884	$6,013.95	$4,805.80	$1,208.15	Tax Credit
8S8XBKN	$12,307.44	$693.05	$11,614.39	Tax Credit - Input Error
M8HHXNM	$12,306.85	$693.06	$11,613.79	Tax Credit
M7YSFZT	$2,691.87	$92.50	$2,599.37	Tax Credit
MRNX4LC	$7,220.72	$7,148.71	$72.01	Tax Credit
MB8H8MT	$1,658.63	$98.24	$1,560.39	Tax Credit
MBHYP44	$1,658.63	$98.24	$1,560.39	Tax Credit
MPSYMW4	$7,871.40	$128.40	$7,743.00	Tax Credit
MPHMNBW	$812.79	$161.35	$651.44	Tax Credit
8C7SHYF	$2,130.81	$160.29	$1,970.52	Tax Credit
YSSXPKL	$2,073.25	$160.86	$1,912.39	Tax Credit
YN7SNLT	$744.60	$44.44	$700.16	Tax Credit
CZWJKMW	$744.60	$44.44	$700.16	Tax Credit
8FJMN4M	$876.55	$9.16	$867.39	Input Error
8NPNL7P	$1,660.50	$59.24	$1,601.26	Input Error
PLFXL7W	$1,660.50	$30.11	$1,630.39	Input Error
MPRYLWW	$1,942.04	$358.54	$1,583.50	Tax Credit - Input Error
CLCBBJS	$1,942.04	$358.54	$1,583.50	Tax Credit - Input Error
YBMMWNS	$1,734.79	$130.07	$1,604.72	Aristotle Error
M4FWRBK	$2,179.58	$1,012.84	$1,166.74	Tax Credit
8WSLBLL	$2,179.50	$62.89	$2,116.61	Tax Credit
YTFHWJY	$2,179.50	$62.89	$2,116.61	Tax Credit

Overpayments

4KZ8JYB	$4,831.68	$1.71	$4,829.97	Tax Credit - Input Error
YWXJSXP	$4,831.68	$2.32	$4,829.36	Input Error
ZJSYMRB	$3,676.70	$1,473.45	$2,203.25	Tax Credit - Input Error
ZTNSY7J	$3,676.70	$1,473.45	$2,203.25	Tax Credit
MT4MXPX	$3,287.18	$142.35	$3,144.83	Tax Credit
MSF8B4W	$1,795.25	$375.70	$1,419.55	Tax Credit
MXC7Z7W	$2,166.78	$0.00	$2,166.78	Tax Credit
8CKYZBM	$2,012.42	$130.64	$1,881.78	Tax Credit
88HZX7C	$2,012.42	$130.64	$1,881.78	Tax Credit
MF4YTM4	$2,339.70	$1,281.33	$1,058.37	Input Error
MJKWHLH	$2,339.70	$1,281.33	$1,058.37	Tax Credit
CZCMCK4	$2,608.52	$246.45	$2,362.07	Tax Credit
MTYLFHT	$1,753.07	$145.03	$1,608.04	Tax Credit
BCBLBJK	$1,753.07	$0.00	$1,753.07	Tax Credit
BFML787	$8,641.25	$8,251.35	$389.90	Tax Credit
BCCYFKN	$8,641.25	$8,251.35	$389.90	Tax Credit
M474ZW8	$1,823.17	$436.92	$1,386.25	Tax Credit
MPRJTMW	$1,823.17	$436.92	$1,386.25	Tax Credit
PKYNLTB	$1,743.83	$718.81	$1,025.02	Input Error
MPKSMBH	$1,743.83	$349.74	$1,394.09	Input Error
NCMNPYJ	$694.80	$44.44	$650.36	Tax Credit
M7KYWCX	$1,746.46	$11.01	$1,735.45	Tax Credit
C7MF4RN	$1,746.46	$11.01	$1,735.45	Tax Credit
4R7YRLC	$1,303.66	$47.87	$1,255.79	Tax Credit
ZZSBBL7	$1,303.66	$47.87	$1,255.79	Tax Credit
NF4N8MC	$877.10	$3.81	$873.29	Tax Credit
PKTNZHR	$1,251.80	$48.32	$1,203.48	Input Error
CPRMRPK	$822.82	$60.17	$762.65	Input Error
MXCXFBL	$591.88	$9.04	$582.84	Tax Credit
CBNSXTH	$968.63	$131.79	$836.84	Tax Credit
C4PNNRB	$968.63	$131.79	$836.84	Tax Credit
YXHCNYH	$1,005.83	$228.34	$777.49	Tax Credit
F8TT8HP	$1,950.65	$37.94	$1,912.71	Input Error
8F788RB	$1,805.62	$716.67	$1,088.95	Tax Credit
8XNLM8P	$1,805.62	$1,057.79	$747.83	Tax Credit
BP4SZH7	$1,188.21	$137.43	$1,050.78	Tax Credit
YPPSFBM	$1,188.21	$137.43	$1,050.78	Tax Credit
8RCXPXC	$3,119.05	$119.45	$2,999.60	Tax Credit
8RCNLC7	$3,119.05	$119.45	$2,999.60	Tax Credit
YKSY8RT	$1,015.07	$1.29	$1,013.78	AZ AGI - Input Error
CTNZ4WZ	$921.53	$1.29	$920.24	AZ AGI - Input Error
MPMRMWX	$1,294.63	$2.41	$1,292.22	Truncation Error
MJHMY7R	$1,354.33	$0.00	$1,354.33	Input Error
MPH4ZTH	$1,354.33	$47.10	$1,307.23	Tax Credit
88YMFSC	$1,005.05	$239.22	$765.83	Tax Credit
88RJ7RB	$1,005.05	$239.22	$765.83	Tax Credit
MPJSRJT	$930.04	$104.46	$825.58	Tax Credit - Input Error

Overpayments

MJCWPHK	$934.01	$112.72	$821.29	Tax Credit - Input Error
C7SMBZF	$1,224.96	$182.23	$1,042.73	Tax Credit - Aristotle - Input Error
4HN8JPT	$1,224.96	$182.23	$1,042.73	Tax Credit
YFXZT8J	$5,029.23	$100.37	$4,928.86	Tax Credit
MPTY7M8	$937.91	$57.81	$880.10	Tax Credit
Y4JHNTF	$5,029.23	$100.37	$4,928.86	Tax Credit
MY7WLX8	$823.55	$18.50	$805.05	Input Error
MW8ZTX7	$823.55	$79.41	$744.14	Tax Credit
8MXSWKK	$783.86	$88.66	$695.20	AZ AGI Error
ZTWJLSS	$8,167.72	$507.53	$7,660.19	Input Error
YWYNHWP	$8,167.72	$507.53	$7,660.19	Tax Credit
MPXL7NZ	$3,031.39	$72.15	$2,959.24	Tax Credit
MPJXBKM	$3,031.39	$72.49	$2,958.90	Tax Credit
8R88TLN	$3,851.00	$23.08	$3,827.92	Aristotle Error
YRWHYK8	$657.63	$16.03	$641.60	Input Error
YCB8WWT	$1,656.88	$471.65	$1,185.23	Tax Credit
NBHYCCY	$689.08	$80.28	$608.80	Input Error
NJRLKMM	$689.08	$80.28	$608.80	Tax Credit - Input Error
CRLL78K	$1,124.29	$270.82	$853.47	Tax Credit
YK487KH	$1,124.29	$270.82	$853.47	Tax Credit
Y4WZHCJ	$1,024.16	$6.64	$1,017.52	Input Error
MRKSHX4	$4,247.02	$9.80	$4,237.22	Tax Credit
MNBHH4S	$4,247.02	$9.80	$4,237.22	Tax Credit
8SS8RL7	$1,750.64	$48.17	$1,702.47	Tax Credit
Y7TYBXT	$1,750.64	$48.17	$1,702.47	Tax Credit
YLNJ7NP	$1,596.79	$99.79	$1,497.00	Input Error
8FZN4LT	$1,596.79	$99.62	$1,497.17	AZ AGI Error
YLCJ8LS	$1,581.03	$40.51	$1,540.52	Tax Credit
YHTRZ8C	$1,581.03	$40.51	$1,540.52	Tax Credit
CZPXLCS	$4,693.16	$1,842.92	$2,850.24	Tax Credit
C4MKFBZ	$4,693.16	$1,842.92	$2,850.24	Tax Credit
NXBXSKW	$1,701.44	$1,008.87	$692.57	Tax Credit
NP4NJ4M	$1,701.44	$1,008.87	$692.57	Tax Credit
MPLNXSJ	$7,273.61	$40.35	$7,233.26	Tax Credit
8F7PH8S	$7,273.61	$40.35	$7,233.26	Tax Credit
ZBHWTFN	$4,417.73	$649.77	$3,767.96	Tax Credit
CBBWLY7	$15,617.71	$1,077.50	$14,540.21	Tax Credit
NTC4Y8K	$7,396.49	$2,773.45	$4,623.04	Tax Credit
BML8BZS	$7,396.49	$2,773.45	$4,623.04	Tax Credit
8RWNSBR	$5,390.22	$1,356.70	$4,033.52	Tax Credit
8XZNWTR	$5,390.22	$1,356.70	$4,033.52	Tax Credit
MLHSJZN	$30,439.62	$4.52	$30,435.10	Input Error
MPRHXBL	$9,516.85	$0.48	$9,516.37	Input Error
8XMNC8S	$904.21	$186.27	$717.94	Tax Credit
8XZNKHH	$988.00	$186.27	$801.73	Tax Credit
MLCFNMJ	$1,377.01	$129.33	$1,247.68	Tax Credit
YFLZXRM	$2,108.95	$323.12	$1,785.83	Tax Credit
84XNF8P	$2,863.08	$323.12	$2,539.96	Tax Credit
MPJJJMZ	$996.70	$16.30	$980.40	Input Error

Overpayments

Code	Amount 1	Amount 2	Amount 3	Reason
8KPW7KY	$1,237.10	$10.80	$1,226.30	Input Error
ZKZXZZL	$1,413.72	$15.25	$1,398.47	Aristotle Error
BJS8SKF	$886.66	$11.05	$875.61	Input Error
MSTFNLR	$858.18	$6.51	$851.67	Tax Credit
NJY8L44	$2,036.32	$11.87	$2,024.45	Tax Credit
NSXX4HL	$2,036.32	$11.87	$2,024.45	Tax Credit
MPFZ7S7	$1,759.38	$0.00	$1,759.38	AZ AGI Error
MSHNS4T	$7,904.44	$67.17	$7,837.27	Input Error
8CLN7SP	$7,904.44	$67.17	$7,837.27	Input Error
MPWLFTZ	$6,494.07	$1,203.40	$5,290.67	Tax Credit
8RBC4WF	$6,145.59	$298.57	$5,847.02	Input Error
8RB4NWT	$7,003.10	$2,013.63	$4,989.47	Input Error
MWNTM7K	$4,218.31	$198.29	$4,020.02	Tax Credit Input Error
Y4PHZ44	$2,342.09	$439.84	$1,902.25	Tax Credit - Input Error
BCNT4R7	$1,565.48	$964.18	$601.30	Tax Credit
BNKSN8P	$1,409.42	$964.18	$445.24	Tax Credit
NMFJXPZ	$4,253.17	$4,098.49	$154.68	Tax Credit
ZSPXBXK	$3,543.39	$402.10	$3,141.29	Input Error
MWSRPNZ	$3,019.07	$564.51	$2,454.56	Tax Credit - Input Error
MTHJWSX	$3,019.07	$687.26	$2,331.81	Tax Credit
BHJTBRZ	$1,018.96	$34.56	$984.40	Input Error
8LFNZM8	$1,018.96	$36.69	$982.27	Input Error
8MJX4TM	$1,304.82	$734.27	$570.55	Tax Credit
YX7LTY4	$12,068.64	$2,577.11	$9,491.53	Tax Credit
YX7SMLM	$12,068.64	$2,577.11	$9,491.53	Tax Credit
M7XXPKJ	$8,948.84	$0.00	$8,948.84	Input Error
8MPXZJP	$770.43	$22.34	$748.09	AZ AGI - Input Error
CJRMNH8	$770.43	$22.34	$748.09	AZ AGI - Input Error
PJHZJLS	$3,784.47	$0.89	$3,783.58	Tax Credit
Y8WYSXL	$3,784.47	$0.89	$3,783.58	Tax Credit
PJWZJZF	$10,057.26	$193.93	$9,863.33	Tax Credit
M7B4HZR	$11,630.60	$236.67	$11,393.93	Tax Credit
MPMKYSK	$4,017.77	$196.32	$3,821.45	Input Error
CWCJJWS	$636.50	$3.93	$632.57	Tax Credit
MPTTCPR	$1,338.20	$3.45	$1,334.75	Input Error
MWYM8P7	$3,606.26	$323.65	$3,282.61	Tax Credit
88SHCYC	$905.67	$219.49	$686.18	Tax Credit
YXMMCZC	$2,262.54	$710.93	$1,551.61	Tax Credit
YC7HCPB	$600.75	$5.03	$595.72	Input Error
MPKCRYJ	$660.05	$0.00	$660.05	Input Error
MPF7MLW	$1,923.43	$19.73	$1,903.70	Input/AZ AGI
PNFZWXY	$1,463.57	$232.62	$1,230.95	Tax Credit - Input Error
MYBNYZC	$1,463.57	$232.62	$1,230.95	Input Error
MPRSSRB	$815.77	$0.00	$815.77	Input Error
8FWTNJN	$815.77	$0.00	$815.77	Input/AZ AGI
8TKXJW4	$1,687.72	$0.00	$1,687.72	Tax Credit
NZRNW4J	$3,899.95	$712.51	$3,187.44	Tax Credit

Overpayments

MPLJLRP	$4,755.43	$562.61	$4,192.82	Input Error
MXTNKPX	$4,755.43	$196.88	$4,558.55	Tax Credit
NBWXJSC	$2,584.27	$2,216.41	$367.86	Tax Credit
PFFNHNH	$2,584.27	$2,216.41	$367.86	Tax Credit
ZL74N8W	$1,699.64	$7.78	$1,691.86	Input Error
8NNCHYB	$151,487.62	$2,476.42	$149,011.20	Input Error
YHPYNBC	$3,829.76	$63.30	$3,766.46	Tax Credit
YMT4YK4	$7,021.60	$5,175.50	$1,846.10	Tax Credit
PKLNKJH	$7,021.60	$5,175.48	$1,846.12	Input Error
YC8N7PX	$549.93	$0.55	$549.38	Tax Credit
YNZ4CCM	$2,637.79	$200.09	$2,437.70	Tax Credit
MPSZTLB	$2,637.79	$0.00	$2,637.79	Input Error
8XMBZKZ	$4,877.27	$98.78	$4,778.49	Tax Credit
8FLYJPX	$4,877.27	$46.93	$4,830.34	Tax Credit
N7MZNRS	$12,494.48	$4,649.94	$7,844.54	Tax Credit
MKPJHWC	$8,913.64	$591.27	$8,322.37	Tax Credit
MWNYKBR	$937.91	$232.10	$705.81	Tax Credit
8SRX7SW	$2,466.69	$348.28	$2,118.41	Tax Credit
8MWYYHR	$687.48	$49.49	$637.99	Tax Credit
88WH8M7	$687.48	$49.49	$637.99	Tax Credit
YBNHRWP	$13,550.01	$3,898.47	$9,651.54	Tax Credit
M4RX7NH	$1,410.20	$51.14	$1,359.06	Input Error
8YTZH4L	$1,410.20	$51.14	$1,359.06	Aristotle - AZ AGI
PXFLY78	$2,026.05	$1,900.74	$125.31	Input Error
8SSHPHF	$6,013.95	$4,812.46	$1,201.49	Tax Credit
MHYCB4J	$5,739.56	$810.20	$4,929.36	Tax Credit
BTCYJXS	$1,039.79	$91.31	$948.48	Tax Credit - Input Error
NJY8X8J	$1,039.79	$91.31	$948.48	Tax Credit - Input Error
8KLMFXS	$1,466.65	$7.21	$1,459.44	Tax Credit
4WWMZYT	$1,466.65	$7.21	$1,459.44	Tax Credit
4BCMHKT	$2,523.98	$3.73	$2,520.25	Tax Credit
YYNJKYK	$2,523.98	$3.73	$2,520.25	Tax Credit
MZZXFCB	$1,924.59	$986.11	$938.48	Tax Credit
MZ4448J	$1,924.59	$986.11	$938.48	Tax Credit
MPJH4LS	$1,245.13	$27.56	$1,217.57	Tax Credit
8RCXFXF	$923.15	$82.59	$840.56	Tax Credit
8FFX7XP	$923.15	$82.59	$840.56	Tax Credit
MPR8SFM	$734.09	$14.18	$719.91	Aristotle Error
MPRNW78	$4,337.29	$191.05	$4,146.24	Tax Credit
MPX8RWY	$4,337.29	$191.05	$4,146.24	Tax Credit
MPJBN7H	$734.09	$13.99	$720.10	Input Error
84PRBKL	$1,996.57	$381.97	$1,614.60	Tax Credit
CPFMCSF	$700.25	$2.28	$697.97	Input Error
C4RYLBK	$700.25	$2.28	$697.97	Input Error
8XBMNZB	$1,736.17	$995.50	$740.67	Tax Credit
8RCZRTR	$1,736.17	$995.50	$740.67	Tax Credit
47ZLZWC	$12,284.51	$454.48	$11,830.03	Tax Credit
PMYXC4N	$784.48	$7.15	$777.33	Tax Credit
MWZMWS4	$856.36	$7.14	$849.22	Tax Credit
4CNL8ZP	$3,536.72	$2,483.63	$1,053.09	Tax Credit

ZRKLWTJ	$3,536.72	$2,483.63	$1,053.09	Tax Credit
F4NHBRR	$4,240.06	$0.00	$4,240.06	Input Error
MN8LTZ4	$1,439.04	$193.15	$1,245.89	Tax Credit
MNBS4MH	$1,439.04	$193.15	$1,245.89	Tax Credit
4SCN7LJ	$1,562.87	$483.69	$1,079.18	Tax Credit
MMJZK74	$1,722.11	$483.69	$1,238.42	Tax Credit
NXZZLBK	$818.41	$0.00	$818.41	Tax Credit
MPXS87Z	$818.41	$0.00	$818.41	Tax Credit
MTCJKFH	$1,950.44	$42.37	$1,908.07	Tax Credit
R8XP7YN	$2,466.69	$143.24	$2,323.45	Tax Credit
BCBM7JW	$2,946.51	$7.28	$2,939.23	Tax Credit
MJ7XJRM	$4,840.43	$487.52	$4,352.91	Tax Credit
ZL7TZSL	$1,084.23	$357.93	$726.30	Tax Credit
P8W8WX7	$1,084.23	$357.93	$726.30	Tax Credit
YNZMZWW	$1,750.78	$609.58	$1,141.20	Tax Credit
YCKHPT7	$1,750.78	$609.58	$1,141.20	Tax Credit
PY7B4ZZ	$2,904.60	$148.95	$2,755.65	Input Error
MPRKXCF	$1,723.50	$10.02	$1,713.48	Input Error
YX7BBKK	$651.46	$0.53	$650.93	Input Error
8RBNKTH	$2,911.60	$1,326.54	$1,585.06	Tax Credit
8SLF8JM	$6,738.62	$5,281.63	$1,456.99	Aristotle Error
YBYWJSH	$6,738.62	$5,274.89	$1,463.73	Aristotle Error
8RCNSTC	$2,732.21	$781.39	$1,950.82	Tax Credit
8XLMYT4	$2,732.21	$781.39	$1,950.82	Tax Credit
Z7PHCKT	$841.69	$116.92	$724.77	Input Error
8MTYKXM	$871.50	$141.09	$730.41	Tax Credit
8CHNRS7	$871.50	$141.09	$730.41	Tax Credit
8TH8KKZ	$4,445.36	$1,001.48	$3,443.88	Input Error
4YBRPZK	$2,365.65	$207.87	$2,157.78	Tax Credit
MPKBFJH	$8,458.82	$6.52	$8,452.30	Tax Credit
P7LZJP4	$2,272.27	$1,049.30	$1,222.97	Input Error
PKZMBMT	$2,272.27	$953.70	$1,318.57	Tax Credit
8FYYJCM	$7,578.86	$12.93	$7,565.93	Input Error
8CYMTKT	$7,578.86	$12.93	$7,565.93	Input Error
C778KZ8	$1,386.85	$1,203.88	$182.97	Tax Credit - Input Error Error
C7BR7KK	$1,386.85	$1,203.88	$182.97	Tax Credit - Input Error
MPSPNFW	$1,793.14	$1.63	$1,791.51	Input Error
MPLKCCS	$896.41	$66.35	$830.06	Input Error
CTCZTFF	$1,330.47	$29.91	$1,300.56	Input Error
P8NYRMH	$12,901.35	$194.30	$12,707.05	Tax Credit
PJHNKSB	$12,901.35	$194.30	$12,707.05	Tax Credit - Input Error
MPHXMK7	$1,129.10	$52.22	$1,076.88	Input Error
B7FXPNJ	$1,996.12	$24.48	$1,971.64	Input Error
MHTHTCM	$895.25	$0.00	$895.25	Tax Credit
PC7JWTR	$895.25	$0.00	$895.25	Tax Credit
BT8XZYM	$1,952.85	$1,207.75	$745.10	Tax Credit
YCKJLW7	$1,080.98	$207.57	$873.41	Tax Credit - Input Error
ZJ4T8YT	$2,917.80	$1,172.42	$1,745.38	Tax Credit

4B887TF	$2,917.80	$1,172.42	$1,745.38	Tax Credit
ZMYZRCM	$764.37	$412.14	$352.23	Input Error
Y8N8R4Z	$1,080.98	$207.57	$873.41	Input Error
ZJNBPC4	$1,705.61	$554.74	$1,150.87	Tax Credit
MKRNJJY	$1,705.61	$678.97	$1,026.64	Tax Credit
4KMLPXC	$2,946.20	$1,229.85	$1,716.35	Tax Credit
C44LC4F	$1,210.30	$7.80	$1,202.50	Input Error
CP7R4LR	$1,210.30	$7.89	$1,202.41	Input Error
8XKCW7T	$857.15	$0.00	$857.15	Tax Credit
8RHNF4J	$857.15	$0.00	$857.15	Tax Credit
PJB4RYJ	$984.58	$0.08	$984.50	Tax Credit
4FSMMS4	$984.58	$0.08	$984.50	Tax Credit
MPS48LL	$1,942.11	$447.81	$1,494.30	AZ AGI Error
PHFSPBH	$1,911.29	$127.59	$1,783.70	Input Error
CC7XM7S	$1,911.29	$127.60	$1,783.69	Input Error - Input Error
8MJ4WBS	$14,083.06	$2,918.53	$11,164.53	Input Error
PKZC4J4	$14,083.06	$2,918.53	$11,164.53	Input Error
MPRKMYW	$1,130.06	$3.74	$1,126.32	Aristotle - Input Error
MPM8CN4	$987.18	$1.78	$985.40	AZ AGI Error
MPL8FW8	$1,130.06	$0.00	$1,130.06	Input Error
MSNY7FZ	$701.06	$11.19	$689.87	Tax Credit
MPW7HSL	$1,390.43	$0.00	$1,390.43	Input Error
8Z4JSC8	$2,456.44	$448.10	$2,008.34	Input Error
NBN8TR8	$1,059.87	$0.00	$1,059.87	Tax Credit
YRKBB4L	$1,048.03	$585.59	$462.44	Tax Credit
YP4CZWB	$1,048.03	$585.59	$462.44	Tax Credit
MPRXJ87	$1,207.41	$0.76	$1,206.65	Input Error
MPRNYLX	$1,207.41	$0.76	$1,206.65	Input Error
8XKR4HB	$1,406.02	$104.82	$1,301.20	Tax Credit
8XWT8BJ	$1,406.02	$104.82	$1,301.20	Tax Credit
8FZS7FC	$2,689.79	$192.64	$2,497.15	Tax Credit - Input Error
8TCSYJW	$719.37	$250.19	$469.18	Tax Credit
MPRZPFM	$587.86	$0.36	$587.50	Input Error
FMNLRRN	$587.86	$0.62	$587.24	Input Error
BSXM4Z4	$2,163.21	$213.69	$1,949.52	Input Error
NKZJJRK	$2,163.21	$213.69	$1,949.52	Input Error
PJWN4RR	$2,139.33	$165.19	$1,974.14	Tax Credit
CKFHRY7	$3,246.13	$1,352.17	$1,893.96	Tax Credit
CTZN7BJ	$1,745.17	$37.27	$1,707.90	Input Error
PXMLJHH	$1,244.08	$34.62	$1,209.46	Input Error
CKT4NN7	$3,246.13	$1,352.17	$1,893.96	Tax Credit
CN8LT84	$1,077.74	$33.74	$1,044.00	Input Error
YFLCZ4Z	$2,272.91	$609.83	$1,663.08	Tax Credit
YSXW7ZL	$1,077.74	$33.74	$1,044.00	Input Error
MPFSRK4	$2,272.91	$609.83	$1,663.08	Tax Credit
MFLN7T4	$1,364.46	$740.16	$624.30	Input Error
YHTWSXJ	$5,125.69	$13.38	$5,112.31	Tax Credit
NJW8JLN	$1,363.05	$135.63	$1,227.42	Tax Credit
B8KZKPT	$1,338.20	$3.04	$1,335.16	Input Error
MT8XHRY	$1,142.46	$10.48	$1,131.98	Tax Credit

Overpayments

PR7XKCX	$1,294.09	$9.91	$1,284.18	Input Error
P7XZJMP	$1,294.09	$9.91	$1,284.18	Input Error
PKLSPHY	$1,686.17	$45.29	$1,640.88	Tax Credit
8KXZSCY	$2,766.85	$2,065.58	$701.27	Tax Credit
M4SYHPK	$2,766.85	$488.22	$2,278.63	Tax Credit
ZJTJ7TL	$6,697.58	$0.00	$6,697.58	Tax Credit
PLZXZPH	$2,710.24	$232.58	$2,477.66	Tax Credit
Y8YSZHR	$2,710.24	$231.18	$2,479.06	Tax Credit
MJSMBSN	$2,203.48	$22.44	$2,181.04	Tax Credit
MCCXWJ7	$2,203.48	$22.44	$2,181.04	Tax Credit - Input Error
PST4NBN	$2,126.63	$4.60	$2,122.03	Input Error
MP8SXZS	$671.48	$0.00	$671.48	AZ AGI Error
YCKNYRN	$1,652.01	$11.67	$1,640.34	Tax Credit
YX8ZKRN	$1,652.01	$11.67	$1,640.34	Tax Credit
M4HLXZ8	$859.83	$20.60	$839.23	Input Error
MZNYKLH	$1,510.51	$0.98	$1,509.53	Tax Credit
8SY4NYR	$1,510.51	$0.98	$1,509.53	Input Error
MBMZJNZ	$1,687.72	$0.00	$1,687.72	Input Error
ZHXX4P4	$2,653.64	$7.52	$2,646.12	Tax Credit
MWSJWTJ	$2,653.64	$7.52	$2,646.12	Tax Credit
4T7YLXR	$6,890.23	$3,861.72	$3,028.51	Tax Credit - Input Error
MPS8KPL	$2,439.64	$361.17	$2,078.47	Tax Credit
MPWMWFP	$439.72	$361.17	$78.55	Input Error
M4WWLMJ	$988.99	$109.41	$879.58	Tax Credit
8TKX7SS	$2,000.50	$165.68	$1,834.82	Tax Credit
8TK4PXS	$1,701.24	$313.76	$1,387.48	Tax Credit
YWSNZ7R	$2,000.50	$165.68	$1,834.82	Tax Credit
8TSLZLY	$1,701.24	$313.76	$1,387.48	Tax Credit
	$6,521,206.21	$1,021,776.51	$5,499,429.70	

EXHIBIT "2"

ARIZONA FORM
140

Resident
Personal Income Tax

TAX YEAR
1986

For the year January 1 - December 31, 1986 or other tax year beginning   1986, ending   1987.
Use Arizona preaddressed label if one was mailed to you. Otherwise, please print or type with black ink.   (66)

First name and initial — if joint return also give spouse's name and initial Last name	Your Social Security number
1	
Present home address — number and street, including apartment number or Rural Route	Spouse's Social Security number
2	
City, Town or post office State Zip Code Daytime Phone	For DOR use only
3	

Filing Status Check one only

4	Married filing joint return
5	Head of (Name qualifying dependent) Household _____
6	Married filing separately Spouse's name _____ SS #
7	Single

Exemptions

Write number of exemptions claimed ↓

Age 65 or over. (You and/or spouse).	8	(88)
Blind. (You and/or spouse)........	9	
Dependents. Enter number from page 2, line A3. Do not include you or your spouse..................	10	(81)

P/M use only

Income

11	Federal adjusted gross income (from Federal Form 1040, line 32; 1040A, line 14; or 1040EZ, line 7)	11
12	Additions to income (from page 2, line B11)	12
13	Arizona Gross Income. Add lines 11 and 12....................	13
14	Exemption - Age 65 and over. Multiply number in box 8 by $1,996 .... [14]	
15	Exemption - Blind. Multiply number in box 9 by $998 ..... [15]	
16	Exemption - Dependents. Multiply number in box 10 by $1,198 ..... [16]	
17	Other subtractions from income (from page 2, line C30) .... [17]	
18	Total subtractions. Add lines 14 through 17 and enter total here	18
19	Arizona Adjusted Gross Income. Subtract line 18 from line 13	19

Figuring Your Tax

IMPORTANT: See instructions on page 9 before completing lines 20 through 24 below:

20	If you itemize, enter amount from Schedule A, line 29 and check this box............................. ☐ ITEMIZED	20
	If you do not itemize, see instructions on page 9....... ☐ STANDARD	
21	Personal Exemptions. If you checked filing status 4 or 5 above, enter $3,992 If you checked filing status 6 or 7, enter $1,996	21
22	Add lines 20 and 21.............................	22
23	Taxable Income. Subtract line 22 from line 19	23
24	Amount of Tax from Table X or Y (or Optional Tables if you skipped lines 20-23) (See instructions page 9)	24

Payments/ Credits

25	Total Credits from Schedule CR, line 21	25
26	Balance of Tax. Subtract line 25 from line 24 (answer cannot be less than zero) ...	26
27	Arizona income tax withheld during 1986 .... [27]	
28	Arizona estimated tax payments for 1986 and/or amount applied from 1985 return. [28]	
29	Amount paid with 1986 extension request .... [29]	
30	Special Tax Credits: Enter and check ☐ Property Tax or ☐ Renter's Credit [30]	
31	Add lines 27 through 30	31
32	Parcel No. for property tax or renter's credit ... [32] COUNTY	BOOK	MAP	PARCEL	SPLIT	

Your Refund Or Tax Due

33	If line 31 is larger than line 26 enter amount of overpayment. Skip line 34	33
34	If line 26 is larger than line 31 enter amount of tax due. Skip lines 35 and 36	34
35	Amount of line 33 to be applied to 1987 estimated tax .... [35]	
36	Balance of Overpayment. Subtract line 35 from line 33	36
	Voluntary Contributions. $2 or more (See instructions page 10)	
	37 Arizona Wildlife .... [37]	
	38 Child Abuse Prevention .... [38]	
	39 Total Contributions (Add lines 37 and 38)	39

Please attach check or money order here.

40	REFUND. Line 36 minus line 39. (If less than zero, enter amount owed on line 41.)	40
41	AMOUNT OWED. Line 34 plus line 39. Attach payment to return and include S.S. No. on payment. Mail to: Arizona Department of Revenue, P.O. Box 29002, Phx, AZ 85038-9002	41
42	EXTENSION. If extension is attached, see instructions page 11 and check this box	42	YES

Please Sign Here

I have read this return and any attachments filed with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.   Ext. Code (82)

Your Signature   Date   Spouse's Signature (if filing jointly, BOTH must sign)

Paid Preparer's Information

Signature of Preparer   EXHIBIT A   Address   029

Firm's Name (Yours if self-employed)   Social Security or Employer Number

A ndents

A1 List children and other dependents related to you. Do not count yourself or spouse.

NAME	RELATIONSHIP	NAME	RELATIONSHIP

A2 List dependents who are Arizona residents 65 and over, related or not.

A3 Enter total number of persons listed in A1 and A2 here and in Box 10 on the front of this form.　　TOTAL

**T B
itions
ncome**

Important: See instructions on pages 4 through 6 before completing Part B below.

B4 Federal income tax refunds received in 1986	B4	
B5 Arizona income tax refunds received in 1986 (*Note:* Make an entry here *only* if you itemized deductions on your 1985 Arizona return **and** did *not* itemize deductions on your 1985 Federal return.)	B5	
B6 Federal deduction for married couple who both work	B6	
B7 Non-Arizona municipal interest.	B7	
B8 Early withdrawal of Arizona Retirement System contributions	B8	
B9 Ordinary income portion of lump-sum distributions excluded on your federal return.	B9	
B10 Other additions to income. Attach your own schedule.	B10	
B11 Total. Add B4 through B10 above. Enter total here and on line 12 on the front of this form	B11	

**RT C
btractions
m Income**

Important: See instructions on pages 6 through 8 before completing Part C below.

C12 Enter Federal adjusted gross income (from Federal Form 1040, line 32; 1040A, line 14 or 1040EZ, line 7)		C12	
C13 Interest on U.S. obligations, such as U.S. Savings Bonds and Treasury Bills	C13		
C14 Exclusion for U.S. Civil Service Retirement (up to $2,500 per taxpayer)	C14		
C15 First $1,000 of active duty military pay.	C15		
C16 Arizona State Lottery Winnings included as income on Federal return (up to $5,000 only)	C16		
C17 Benefits received from Arizona Retirement System	C17		
C18 Social Security or Railroad Retirement benefits included on Federal Form 1040	C18		
C19 Add lines C13 through C18 above and enter total here		C19	
C20 Subtract C19 from C12		C20	
C21 Divide line C20 by line C12 and enter answer here.	C21		
C22 Enter Federal income taxes withheld in 1986 from W-2(s)	C22		
C23 Enter Federal estimated income tax payments made in 1986 for 1986	C23		
C24 Add line C22 to C23 and enter total here.	C24		
C25 Allowable deduction for Federal income taxes. If line C19 is zero, enter amount from line C24. If line C19 is more than zero, multiply the figure on line C21 by line C24 and enter result		C25	
C26 Federal income taxes paid in 1986 for 1985 or prior years (see instructions page 7)		C26	
C27 Taxes withheld in 1986 by foreign country on dividend and/or interest income		C27	
C28 Contributions made to Arizona Retirement System.		C28	
C29 Other subtractions. See instructions on page 7. Attach your own schedule		C29	
C30 Total. Add lines C19 and C25 through C29. Enter here and on line 17 on the front of this form		C30	

**PART D
Renter's
Tax Credit**

To get your credit, you *must:* 1) File or get an extension to file by April 15, 1987; 2) Fill in the name and address of your landlord below; and 3) Complete line 32 on the front of this form.

Remember, only those renting for 6 months or more are eligible, and only one person from each household may apply.

LANDLORD'S NAME _____

AND ADDRESS _____

D31 Total rents paid in 1986			D31	
D32 Multiply amount on line D31 by 5% and enter answer here	D32			
D33 Maximum Renter's Credit allowed	D33	100	00	
D34 If you rented for at least six months (but less than one year), divide the number of months you rented by 12. Then multiply the answer by either D32 or D33, whichever is less, and enter answer here	D34			**030**
D35 Find the lowest amount: D32, D33 or D34. Enter that amount here and on line 30 on the front of this form			D35	

(2)

ARIZONA FORM
140
Resident Personal Income Tax
Mail to: Arizona Department of Revenue, P.O. Box 29002, Phx., AZ 85038-9002

TAX YEAR
1987

For the year January 1-December 31, 1987 or other tax year beginning _____ 1987, ending _____ 1988.
Use Arizona preaddressed label if one was mailed to you. Otherwise, please print or type with black ink.   ⑧⑥

First name and initial — if joint return also give spouse's name and initial Last name	Your Social Security number
①	
Present home address — number and street, including apartment number or Rural Route	Spouse's Social Security number
②	
City, Town or post office State Zip Code Daytime Phone	For DOR use only
③	

Filing Status Check one only

4	Married filing joint return
5	Head of (Name qualifying dependent) Household ....
6	Married filing separately Spouse's name .... SS # ....
7	Single ....

Exemptions

Write number of exemptions claimed ↓

Age 65 or over. (You and/or spouse).	8	
Blind (You and/or spouse)	9	⑧⑧ P/M use only
Dependents. Enter number from page 2, line A3. Do not include you or your spouse	10	⑧①

Income

11	Federal adjusted gross income (from Federal Form 1040, line 30; 1040A, line 12; 1040EZ, line 3)	11	
12	Additions to income (from page 2, line B10)	12	
13	Arizona Income. Add lines 11 and 12	13	
14	Exemption — Age 65 and Over. Multiply number in box 8 by $2,045	14	
15	Exemption — Blind. Multiply number in box 9 by $1,023	15	
16	Exemption — Dependents. Multiply number in box 10 by $1,227	16	
17	Other subtractions from income (from page 2, line C28)	17	
18	Special subtraction for Federal Income Taxes (see instructions page 9)	18	
19	Employers Air Quality Act Deduction (see instructions page 9)	19	
20	Total subtractions. Add lines 14 through 19 and enter total here		20
21	Arizona Adjusted Gross Income. Subtract line 20 from 13		21

Figuring Your Tax

IMPORTANT: See instructions on page 9 before completing lines 22 through 25 below:

22	If you itemize, enter amount from Schedule A, line 29 and check this box ...☐ ITEMIZED If you do not itemize, see instructions on page 9 .... ☐ STANDARD	22	
23	Personal Exemptions. If you checked filing status 4 or 5 above, enter .... $4,090. If you checked filing status 6 or 7, enter $2,045	23	
24	Add lines 22 and 23		24
25	Taxable Income. Subtract line 24 from line 21		25

Payments/ Credits

26	Amount of Tax from Table X or Y (or Optional Tables if you skipped lines 22-25 See instructions page 9)		26
27	Total Credits from Schedule CR, line 19		27
28	Balance of Tax. Subtract line 27 from 26 (answer cannot be less than zero)		28
29	Arizona income tax withheld during 1987	29	
30	Arizona estimated tax payments for 1987 (see instructions page 10)	30	
31	Amount paid with 1987 extension request	31	
32	Special Tax Credits: Enter and check ☐ Property Tax or ☐ Renter's Credit	32	
33	Add lines 29 through 32		33

Your Refund or Tax Due

34	Parcel No. for property tax or renter's credit........... 34 COUNTY	BOOK	MAP	PARCEL	SPLIT		
35	If line 33 is larger than line 28 enter amount of overpayment. Skip line 36		35
36	If line 28 is larger than line 33 enter amount of tax due. Skip lines 37 and 38		36
37	Amount of line 35 to be applied to 1988 estimated tax	37	
38	Balance of overpayment. Subtract line 37 from line 35		38
39	Arizona Wildlife, Voluntary Contribution $2 or more (see instructions page 11)	39	
40	Child Abuse Prevention. Voluntary Contribution $2 or more (see instructions page 11) ...	40	

Please attach check or money order here.

41	Total Voluntary Contributions (Add lines 39 and 40)		41
42	REFUND. Line 38 minus line 41. (If less than zero, enter amount owed on line 43)		42
43	AMOUNT OWED. Line 36 plus line 41. Attach payment to return and include S.S. # on payment.		43
44	EXTENSION. If extension is attached, see instructions page 12 and check this box.		44	YES

Please Sign Here

I have read this return and any attachments filed with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Ext. Code ⑧②

Your Signature Date	Spouse's Signature (If filing jointly, BOTH must sign)

Paid Preparer's Information

Signature of Preparer	Address
Firm's Name (Yours if self-employed)	Social Security or Employer Number

A1   List children and other dependents related to you. Do not count yourself or spouse.

NAME	RELATIONSHIP	Soc. Sec. #	NAME	RELATIONSHIP	Soc. Sec. #
____	____	⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐	____	____	⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐
____	____	⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐	____	____	⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐
____	____	⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐	____	____	⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐

A2   List dependents who are Arizona residents 65 and over, related or not.

____		⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐	____		⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐
____		⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐	____		⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐ ⌐

A3   Enter total number of persons listed in A1 and A2 here and in Box 10 on the front of this form.   TOTAL | A3 |

Important: See instructions on pages 4 through 6 before completing Part B below.

B4	Federal income tax refunds received in 1987	**B4**
B5	Arizona income tax refunds received in 1987 (Note: Make an entry here only if you itemized deductions on your 1986 Arizona return and did not itemize deductions on your 1986 Federal return)	**B5**
B6	Non-Arizona municipal interest	**B6**
B7	Early withdrawal of Arizona Retirement System contributions (see instructions page 5)	**B7**
B8	Ordinary income portion of lump-sum distributions excluded on your federal return	**B8**
B9	Other additions to income. Attach your own schedule	**B9**
B10	Total. Add B4 through B9 above. Enter total here and on line 12 on the front of this form	**B10**

Important: See instructions on pages 6 through 8 before completing Part C below.

C11	Enter Federal adjusted gross income (from Federal Form 1040, line 30, 1040A, line 12 or 1040EZ, line 3)	**C11**
C12	Interest on U.S. obligations, such as U.S. Savings Bonds and Treasury Bills	**C12**
C13	Exclusion for U.S. Civil Service Retirement (up to $2,500 per taxpayer)	**C13**
C14	First $1,000 of active duty military pay	**C14**
C15	Arizona State Lottery Winnings included as income on Federal return (up to $5,000 only. See instructions page 6)	**C15**
C16	Benefits received from Arizona Retirement System	**C16**
C17	Social Security or Railroad Retirement benefits included on Federal Form 1040	**C17**
C18	Add lines C12 through C17 above and enter total here	**C18**
C19	Subtract C18 from C11	**C19**
C20	Divide line C19 by line C11 and enter here	**C20**
C21	Enter Federal income taxes withheld in 1987	**C21**
C22	Enter Federal estimated income tax payments made in 1987 for 1987	**C22**
C23	Add line C21 to C22 and enter total here	**C23**
C24	Allowable deduction for Federal income taxes. If line C18 is zero, enter amount from line C23. If line C18 is more than zero, multiply the figure on line C23 by line C20 and enter result	**C24**
C25	Federal income taxes paid in 1987 for 1986 or prior years (see instructions page 7)	**C25**
C26	Taxes withheld in 1987 by foreign country on dividend and/or interest income	**C26**
C27	Other subtractions. See instructions on page 7. Attach your own schedule	**C27**
C28	Total. Add lines C18 and C24 through C27. Enter here and on line 17 on the front of this form	**C28**

To get your credit, you must: 1) File or get an extension to file by April 15, 1988, 2) Fill in the name and address of your landlord below; and 3) Complete line 34 on the front of this form.

Remember, only those renting for 6 months or more are eligible, and only one person from each household may apply.

LANDLORD'S NAME _____
        AND ADDRESS _____

D29	Total rents paid in 1987		**D29**
D30	Multiply amount on line D29 by 5% and enter answer here	**D30**	
D31	Maximum Renter's Credit allowed	**D31** 100 00	
D32	If you rented for at least six months (but less than one year), divide the number of months you rented by 12. Then multiply the answer by either D30 or D31, whichever is less, and enter answer here	**D32**	
D33	Find the lowest amount: D30, D31 or D32. Enter that amount here and on line 32 on the front of this form		**D33**

For the year January 1-December 31, 1988 or other tax year beginning _____ , 1988, and ending _____ , 1989.

Use Arizona preaddressed label if one was mailed to you. Otherwise, please print or type with black ink. ⑥⑥

First name and initial — if joint return also give spouse's name and initial	Last name	Your Social Security number
①		

Present home address — number and street, including apartment number or Rural Route	Home Telephone ⑨④	Spouse's Social Security number
②		

City, Town or post office	State	Zip Code	Daytime Telephone	For DOR use only
③				

Filing Status Check one only

4	Married filing joint return	
5	Head of (Name qualifying dependent) Household	
6	Married filing separately Spouse's name SS #	
7	Single	

Exemptions

Write number of exemptions claimed

Age 65 or over. (You and/or spouse)	8		
Blind (You and/or spouse)	9		⑧⑧ P/M use only
Dependents. Enter number from page 2, line A3. Do not include you or your spouse	10		⑧①

Income

11	Federal adjusted gross income (from federal Form 1040, line 31; 1040A, line 13; 1040EZ, line 3)	11	
12	Additions to income (from page 2, line B10)	12	
13	Arizona Income. Add lines 11 and 12	13	
14	Exemption — Age 65 and Over. Multiply number in box 8 by $2,125	14	
15	Exemption — Blind. Multiply number in box 9 by $1,063	15	
16	Exemption — Dependents. Multiply number in box 10 by $1,275	16	
17	Other subtractions from income (from page 2, line C28)	17	
18	Special subtraction for Federal Income Taxes (see instructions page 8)	18	
19	Employers Air Quality Act Deduction (see instructions page 8)	19	
20	Total subtractions. Add lines 14 through 19 and enter total here	20	

Figuring Your Tax

21	Arizona Adjusted Gross Income. Subtract line 20 from line 13	21	
	IMPORTANT: See instructions on page 9 before completing lines 22 through 26 below:		
22	If you itemize, enter amount from Schedule A, line 29 and check this box ☐ ITEMIZED	22	
	If you do not itemize, see instructions on page 9 ☐ STANDARD		
23	Personal Exemptions. If you checked filing status 4 or 5 above, enter $4,250. If you checked filing status 6 or 7, enter $2,125	23	
24	Add lines 22 and 23	24	
25	Taxable Income. Subtract line 24 from line 21	25	
26	Amount of Tax from ☐ Table X or Y ☐ Optional Tax Table (if optional table used, skip lines 22-25)	26	
27	Total Credits from Schedule CR, line 13 or Schedule CRH, line 6	27	
28	Balance of Tax. Subtract line 27 from line 26 (answer cannot be less than zero)	28	

Payments/Credits

29	Arizona income tax withheld during 1988	29	
30	Arizona estimated tax payments for 1988 (see instructions page 9)	30	
31	Amount paid with 1988 extension request	31	
32	Special Tax Credits: Enter and check ☐ Property Tax Credit or ☐ Renter's Credit	32	
33	Add lines 29 through 32	33	
34	Parcel No. for property tax or renter's credit ... 34 COUNTY BOOK MAP PARCEL SPLIT		

Your Refund or Tax Due

35	If line 33 is larger than line 28, enter amount of overpayment. Skip line 36	35	
36	If line 28 is larger than line 33, enter amount of tax due. Skip lines 37 and 38	36	
37	Amount of line 35 to be applied to 1989 estimated tax	37	
38	Balance of overpayment. Subtract line 37 from line 35	38	
39	Arizona Wildlife, Voluntary Contribution $2 or more (see instructions page 10)	39	
40	Child Abuse Prevention. Voluntary Contribution $2 or more (see instructions page 10)	40	
41	Voluntary Political Contribution $2 or more (see instructions page 10)	41	
41a	You must check only one box or your contribution will be returned. 41a ☐ Democratic ☐ Libertarian ☐ New Alliance ☐ Republican		

Please attach check or money order here.

42	Total Voluntary Contributions $2 or more (Add lines 39, 40 and 41)	42	
43	REFUND. Line 38 minus line 42. (If less than zero, enter amount owed on line 44)	43	
44	AMOUNT OWED. Line 36 plus line 42. Attach payment to return and include S.S. # on payment	44	
45	EXTENSION. If extension is attached, see page 11 and check this box	45	YES

Please Sign Here

I have read this return and any attachments filed with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Ext. Code ⑧②

Your Signature _____ Date _____

Spouse's Signature (if filing jointly, BOTH must sign) _____

Paid Preparer's Information

Signature of Preparer _____

Address _____

Firm's Name (Yours if self-employed) _____

Social Security or Employer Number _____

035

①

ATTACH W-2 FORMS HERE

PART A Dependents

A1 List children and other dependents related to you. Do not count yourself or spouse.

NAME	RELATIONSHIP	Soc. Sec. #	NAME	RELATIONSHIP	Soc. Sec. #

A2 List dependents who are Arizona residents 65 and over. (See instructions page 4)

A3 Enter total number of persons listed in A1 and A2 here and in Box 10 on the front of this form.   TOTAL **A3** [ ]

PART B Additions to Income

Important: See instructions on pages 4 through 6 before completing Part B below.

B4 Federal income tax refunds received in 1988 .... **B4**

B5 Arizona income tax refunds received in 1988 (Note: Make an entry here only if you itemized deductions on your 1987 Arizona return and did not itemize deductions on your 1987 federal return) **B5**

B6 Non-Arizona municipal interest **B6**

B7 Early withdrawal of Arizona Retirement System contributions (see instructions page 5) **B7**

B8 Ordinary income portion of lump-sum distributions excluded on your federal return **B8**

B9 Other additions to income. Attach your own schedule **B9**

B10 Total. Add lines B4 through B9 above. Enter total here and on line 12 on the front of this form **B10**

PART C Subtractions from Income

Important: See instructions on pages 6 through 7 before completing Part C below.

C11 Enter federal adjusted gross income (from federal Form 1040, line 31, 1040A, line 13 or 1040EZ, line 3) **C11**

C12 Interest on U.S. obligations, such as U.S. Savings Bonds and Treasury Bills **C12**

C13 Exclusion for U.S. Civil Service Retirement (up to $2,500 per taxpayer) **C13**

C14 First $1,000 of active duty military pay **C14**

C15 Arizona State Lottery Winnings included as income on federal return (up to $5,000 only. See instructions page 6) **C15**

C16 Benefits received from Arizona Retirement System **C16**

C17 Social Security or Railroad Retirement benefits included on federal Form 1040 .... **C17**

C18 Add lines C12 through C17 above and enter total here **C18**

C19 Subtract line C18 from line C11 .... **C19**

C20 Divide line C19 by line C11 and enter the result here **C20**

C21 Enter federal income taxes withheld in 1988 .... **C21**

C22 Enter federal estimated income tax payments made in 1988 for 1988 .... **C22**

C23 Add line C21 to line C22 and enter total here **C23**

C24 Allowable deduction for federal income taxes. If line C18 is zero, enter amount from line C23. If line C18 is more than zero, multiply the figure on line C23 by line C20 and enter result **C24**

C25 Federal income taxes paid in 1988 for 1987 or prior years (see instructions page 7) **C25**

C26 Taxes withheld in 1988 by foreign country on dividend and/or interest income **C26**

C27 Other subtractions. See instructions on page 7. Attach your own schedule **C27**

C28 Total. Add lines C18 and C24 through C27. Enter here and on line 17 on the front of this form **C28**

PART D Renter's Tax Credit

To get your credit, you must: 1) File or mail an extension to file by April 17, 1989, 2) Fill in the name and address of your landlord below, and 3) complete line 34 on the front of this form.

Remember, only those renting for 6 months or more are eligible, and only one person from each household may apply.

LANDLORD'S NAME _____

AND ADDRESS _____

D29 Total rents paid in 1988 .... **D29**

D30 Multiply amount on line D29 by .05 (5%) and enter answer here **D30**

D31 Maximum Renter's Credit allowed **D31** 85 00

D32 If you rented for at least six months (but less than one year), divide the number of months you rented by 12. Then multiply the answer by either line D30 or D31, whichever is less, and enter answer here **D32**

D33 Find the lowest amount. Line D30, D31 or D32. Enter that amount here and on line 32 on the front of this form **D33**

036   ②

ARIZONA FORM

140

Resident Personal Income Tax

Mail to: Arizona Department of Revenue, P.O. Box 29002, Phoenix, Arizona 85038-9002

1989

For the year January 1-December 31, 1989 or other tax year beginning _____ , 1989 and ending _____ , 1990.

Use Arizona preaddressed label if one was mailed to you. Otherwise, please type or print with black ink. ⑥⑥

1	First name and initial — if joint return, also give spouse's name and initial Last name	Your social security number
2	Present home address — number and street, including apartment number or rural route Home telephone ㉒	Spouse's social security number
3	City, town or post office State Zip code Daytime telephone	For DOR use only

Filing Status Check one only

4 Married filing joint return
5 Head of Household (Name qualifying dependent) _____
6 Married filing separately
   Spouse's name _____
   SS# _____
7 Single

Exemptions

Write number of exemptions claimed

Age 65 or over.(You and/or spouse) — 8
Blind (You and/or spouse) .... 9 ㊆
Dependents. Enter number from page 2, line A3. Do not include yourself or spouse — 10 ㊆

P/M use only ㊆

Income

11	Federal adjusted gross income (from federal Form 1040 line 31; 1040A line 13;1040EZ line 3)	11	
12	Additions to income (from page 2, line B10)	12	
13	Arizona Income. Add lines 11 and 12	13	
14	Exemption — Age 65 and over. Multiply number in box 8 by $2,229	14	
15	Exemption — Blind. Multiply number in box 9 by $1,115	15	
16	Exemption — Dependents. Multiply number in box 10 by $1,337	16	
17	Other subtractions from income (from page 2, line C24)	17	
18	Special subtraction for Federal Income Taxes. See instructions page 9	18	
19	Employers Air Quality Act Deduction. See instructions page 9	19	
20	Total subtractions. Add lines 14 through 19 and enter total here	20	

Figuring Your Tax

IMPORTANT: See instructions on page 9 before completing lines 22 through 26

21	Arizona Adjusted Gross Income. Subtract line 20 from line 13. If optional table used, skip lines 22-25	21	
22	Check only one box: 22 I □ ITEMIZED 22 S □ STANDARD	22	
23	Personal Exemptions. If you checked filing status 4 or 5 above, enter $4,458. If you checked filing status 6 or 7, enter $2,229	23	
24	Add lines 22 and 23	24	
25	Taxable Income. Subtract line 24 from line 21	25	
26	Compute the Tax from □ Table X or Y using amount on line 25 (or) □ Optional Tax Table using amount on line 21 ..	26	
27	Total Credits from Schedule CR, line 13 or Schedule CRH, line 12	27	
28	Balance of Tax . Subtract line 27 from line 26. Answer cannot be less than zero	28	

Payments/ Credits

29	Arizona income tax withheld during 1989	29	
30	Arizona estimated tax payments for 1989. See instructions page 10	30	
31	Amount paid with 1989 Arizona extension request	31	
32	Special Tax Credits. Enter and check □ Property Tax Credit or □ Renter's Credit	32	
33	Add lines 29 through 32	33	
34	Parcel No. for property tax or renter's credit .... 34 COUNTY BOOK MAP PARCEL SPLIT		

Your Refund or Tax Due

35	If line 33 is larger than line 28, enter amount of overpayment. Skip line 36	35	
36	If line 28 is larger than line 33, enter amount of tax due. Skip lines 37 and 38	36	
37	Amount of line 35 to be applied to 1990 estimated tax	37	
38	Balance of overpayment. Subtract line 37 from line 35	38	
39	Arizona Wildlife Voluntary Contribution $2 or more .See instructions page 11	39	
40	Child Abuse Prevention Voluntary Contribution $2 or more. See instructions page 11	40	
41	Voluntary Political Contribution $2 or more. See instructions page 11	41	
41a	You must check only one box or your contribution will be returned 41a 1 □ Democratic 2 □ Libertarian Check box only if making a contribution to a political party. 3 □ New Alliance 4 □ Republican		
42	Total Voluntary Contributions $2 or more. Add lines 39, 40 and 41	42	
43	REFUND. Line 38 minus line 42. If less than zero, enter amount owed on line 44	43	
44	AMOUNT OWED. Line 36 plus line 42. Attach payment to return and include social security no. on payment	44	
45	EXTENSION. If extension is attached, see page 12 and check this box	45	YES

Please attach check or money order here

Please Sign Here

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Ext. Code ㊆

Your signature	Date	Occupation	
Spouses signature	Date	Spouse's occupation	

Paid Preparer's Information

Signature of preparer	Date	Firm's name (yours if self-employed)
Social security number or employer number		Preparer's address

033

③

PART A Dependents	A1	List children and other dependents related to you. Do not count yourself or spouse.					
		NAME	RELATIONSHIP	Soc. Sec. No.	NAME	RELATIONSHIP	Soc. Sec. No.
	A2	List dependents who are Arizona residents 65 and over. *See instructions page 4.*					
	A3	Enter total number of persons listed in A1 and A2 here and in Box 10 on the front of this form.				TOTAL	A3

PART B Additions to Income Important: See instructions on pages 4 through 6 before completing Part B.	B4	Federal income tax refunds received in 1989	B4	
	B5	Arizona income tax refunds received in 1989. *Note: Make an entry here only if you itemized deductions on your 1988 Arizona return and did not itemize deductions on your 1988 federal return*	B5	
	B6	Non-Arizona municipal interest	B6	
	B7	Early withdrawal of Arizona Retirement System contributions. *See instructions page 5*	B7	
	B8	Ordinary Income portion of lump-sum distributions excluded on your federal return	B8	
	B9	Other additions to Income. *Attach your own schedule*	B9	
	B10	Total. Add lines B4 through B9 above. Enter total here and on line 12 on the front of this form...	B10	

PART C Subtractions from Income Important: See instructions on pages 6 through 8 before completing Part C.	C11	Interest on U.S. obligations such as U.S. Savings Bonds and Treasury Bills		C11	
	C12	Exclusion for federal, Arizona state or local pensions (up to $2,500 per taxpayer) *See Instructions page 6 for qualifying pensions.*		C12	
	C13	First $1,000 of active duty military pay		C13	
	C14	Arizona State Lottery Winnings included as income on federal return (up to $5,000 only.) *See instructions page 6*		C14	
	C15	Social Security or Railroad Retirement benefits included on federal Form 1040		C15	
	C16	Enter federal income taxes withheld in 1989	C16		
	C17	Enter federal estimated income tax payments made in 1989 for 1989 from worksheet on page 7	C17		
	C18	Add line C16 to line C17 and enter total here	C18		
	C19	Percentage of allowable subtraction for federal income taxes. *Enter the percent computed on line 7 of the worksheet on page 7 of the instructions.*	C19		
	C20	Multiply the amount on line C18 by the percent on line C19. *Enter the result here. This is your allowable subtraction for federal income taxes.*		C20	
	C21	Federal income taxes paid in 1989 for 1988, or prior years. *See instructions page 7*		C21	
	C22	Taxes withheld in 1989 by foreign country on dividend and/or interest income		C22	
	C23	Other subtractions. *See instructions on page 7. Attach your own schedule*		C23	
	C24	Total. Add lines C11 through C15 and lines C20 through C23. Enter here and on line 17 on the front of this form		C24	

PART D Renter's Tax Credit See Instructions on page 8	To get your credit you **must:** 1) File or mail an extension to file by April 16, 1990, 2) Fill in the name and address of your landlord below, and 3) complete line 34 on the front of this form. Only those renting for 6 months or more are eligible, and only one person from each household may apply. LANDLORD'S NAME _____ ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____		
	D29	Total rents paid in 1989	D29	
	D30	Multiply amount on line D29 by .05 (5%) and enter result here	D30	
	D31	Maximum Renters Credit allowed	D31	70 00
	D32	If you rented for at least six months (but less than one year), divide the number of months you rented by 12. Then multiply the answer by either line D30 or D31, whichever is less, and enter result here	D32	
	D33	Find the lowest amount: Line D30, D31 or D32. Enter that amount here and on line 32 on the front of this form	D33	

PART E	E1	Last name in prior years if different from name used in current year

034

(4)

EXHIBIT "3"

P7XNKZT

```
*****************************************************************
   140  HH  12-86   120027 FAGI  102787 AZGI 5436.00 TAX    7800 29    (-27 35      3(/  40
 65=0 BLG=0 DEP=01     4667 12    24782 20   3601 25     .00 R    3601 3   .(') DUE
 RS=  RES%=100.00    124694 13     3592 21   1835 26   10063 31       0 37      .(') PAID
                      20709 17    28774 22  220.00 W/H 8228.00 33       0 38  10-15-87 RECD
                      21907 18    74013 23   2043 28     .00 34       0 39
*****************************************************************
```

037

P7XNKZT

```
********************************************************************************
 140  HH  12-88   116135 FAGI   39210 20   3983.00 TAX    .00 R      0 39      .00 PAID
65=0 BLD=0 DEP=01   4893 12   81818 AZGI   3137 27   3500 33      0 40   10-16-89 RECD
RS=  RES%=100.00  121028 13   21333 22    846 28   2654.00 35      0 41
                   25802 17    4250 23    .00 W/H    .00 36      0 42
                   12133 18   25583 24   3500 30    1500 37    1154 43
                       0 19   56235 25      0 31    1154 38      .00 DUE
```

P7XNKZT

```
*******************************************************************************
  MG      140  HH  12-89    122852 FAGI    29985 20   5226.00 TAX      .00 R       0 39      .00 PAID
DR EC=F 65=0 BLD=0 DEP=01     5151 12    98018 AZGI    5122 27    2500 33          0 40  10-12-90 RECD
AZ      RS=  RES%=100.00    128003 13    21463 22      104 28  2396.00 35          0 41      .00 P&I
JE=000000 PAR=0000000000     23648 17     4458 23      .00 W/H     .00 36          0 42
                              5000 18    25921 24     1500 EST       0 37       2396 REF
                                 0 19    72097 25     1000 EXT    2396 38        .00 DUE
*******************************************************************************
```

rizona Department of Revenue
adewig Class Action Project
O Box 29099
hoenix, AZ 85038-9099

STATE OF ARIZONA

Department of Revenue

Janet Napolitano
Governor

**Warrant
Amount:**
$ 16,036.67

J Elliott Hibbs
Director

LADEWIG CLASS ACTION PROJECT
CALCULATION OF ESTIMATED TOTAL REFUND

Claimant Name:
Original Filer Name(s):
Claimant Name:⠀⠀P7XNKZT

	1986	1987	1988	1989
1. Dividend Income	1,343.00	1,111.00	1,186.00	1,082.00
2. Resident Apportionment Percentage	XXX	XXX	XXX	XXX
3. Qualifying Dividends	661.83	547.50	584.46	533.21
4. Arizona Taxable Income	74,013.00	-7,219.00	56,235.00	72,097.00
5. Adjusted Arizona Taxable Income	73,351.17	0.00	55,650.54	71,563.79
6. Tax Due on Adjusted Taxable Income	1,782.08	0.00	799.08	61.12
7. Arizona Income Tax Previously Paid	5,436.00	0.00	3,983.00	5,226.00
8. Overpayment of Income Tax	3,653.92	0.00	3,183.92	5,164.88
9. Filer's Community Property Share of the Overpayment of Tax (if Applicable)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
10. Claimant's Distributive Share of Estate Overpayment of Tax (if Applicable)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
11. Estimated Interest at Statutory Rates	11,539.40	0.00	7,724.25	10,708.62
12. Reserve for Attorneys Fees	1,823.20	0.00	1,308.98	1,904.82
13. Reserve for Administrative Costs	1,760.81	0.00	1,264.19	1,839.64
14. Amount Other Adjustments	0.00	0.00	0.00	0.00
15. Estimated Total Refund	$ 11,609.30	$ 0.00	$ 8,334.99	$ 12,129.03

1. **Dividend Income:** The amount of dividend income reported on the Federal Income Tax Return.

2. **Resident Apportionment Percentage:**
   Full year residents: this row does not apply to full year residents.
   Part year residents: the percentage of the Federal Adjusted Gross Income reported as taxable in Arizona.

3. **Qualifying Dividends (Adjustment to Taxable Income):** The amount of Reported Dividends subtracted from Reported Arizona Taxable Income to calculate the Adjusted Arizona Taxable Income.

040

EXHIBIT "4"

```
MAU3410 (2 OF 3)    STATE OF ARIZONA  DEPARTMENT OF REVENUE      DATE: 05/04/05
INCOME                 ASSESSMENT ADJUSTMENTS - INQUIRY           TIME: 13:21
AUDIT: 3211972  0  SSN: ▆▆▆▆▆▆▆▆        NAME: ▆▆▆▆           RLRH
YEAR: 88            DATE: 94/04/04        MLLJSXM
    181,190.00   TAXABLE INCOME AS FILED          13,979.00 TAX PREVIOUSLY PAID
SHOWN ON RTN     CORRECTED      ADJUSTMENT  CODE %  ADJUSTMENT DESCRIPTION
       0.00      -26,500.00     -26,500.00  0513 _  MILITARY PENSION NON-TAXABLE
  -16,985.00     -15,532.00       1,453.00  4142 _  PRORATION OF FEDERAL TAX DED
       0.00           0.00           0.00   9999 _  DUE TO NON-TAXABLE FEDERAL P
  _____    _____    _____  __ _  _____
  _____    _____    _____  __ _  _____
  _____    _____    _____  __ _  _____
  _____    _____    _____  __ _  _____
  _____    _____    _____  __ _  _____
  _____    _____    _____  __ _  _____
  _____    _____    _____  __ _  _____
  _____    _____    _____  __ _  _____
  _____    _____    _____  __ _  _____
  _____    _____    _____  __ _  _____
  _____    _____    _____  __ _  _____
                                156,143.00   NET TAXABLE INCOME AS ADJUSTED

PF4:  PF5:       PF6:        PF7:        PF8:        PF9:     PF11:      PF10:
QUIT PREV AUDIT NEXT AUDIT  PREV SCRN  NEXT SCRN  PREV MOD  AUDIT RPT  NEXT MOD
```

```
AU3510 (3 OF 3)    STATE OF ARIZONA   DEPARTMENT OF REVENUE        DATE: 05/04/05
NCOME                 ASSESSMENT CREDITS/PENALTIES - INQUIRY       TIME: 12:52
UDIT: 3211972 0    SSN:                      NAME:                    RLRH
REDITS:       MLLJSXM          -2,003.56 CALCULATED TAX DUE
SHOWN ON RTN     CORRECTED      CREDIT(S)  CODE %  TAX CREDIT DESCRIPTION
   13,979.00     11,975.44      2,003.56  5112 _  NEW MEXICO TAX CREDIT USED IS
        0.00          0.00          0.00  9999 _  ADJUSTED. IT IS NOT REFUNDABL

                                2,003.56   TOTAL TAX CREDIT(S)    SUBJECT TO
                                    0.00   ADDITIONAL TAX DUE      INTEREST
EAR: 88        PENALTIES:                                            0.00
DATE: 94/04/04        PCT    PENALTY AMT  CODE  PENALTY DESCRIPTION

                                    0.00   TOTAL PENALTY
                                    0.00   TOTAL TAX AND PENALTY
    INTERNAL MESSAGE: FEDERAL RETIREE        PHONE #542-5555 EXT#502


PF4:     PF5:         PF6:         PF7:        PF9:        PF11:       PF10:
QUIT    PREV AUDIT   NEXT AUDIT   PREV SCRN   PREV MOD    AUDIT RPT   NEXT MOD
```

042

Arizona Department of Revenue
Ladewig Class Action Project
PO Box 29099
Phoenix, AZ 85038-9099

STATE OF ARIZONA
Department of Revenue

**Warrant
Amount:
$ 7,837.16**

Janet Napolitano
Governor

J Elliott Hibbs
Director

LADEWIG CLASS ACTION PROJECT
CALCULATION OF ESTIMATED TOTAL REFUND

Claimant Name:
Original Filer Name(s): _____
Claimant Name: MLLJSXM

	1986	1987	1988	1989
1. Dividend Income	2,022.00	3,235.00	3,166.00	3,875.00
2. Resident Apportionment Percentage	XXX	XXX	XXX	XXX
3. Qualifying Dividends	996.44	1,594.21	1,560.20	1,909.60
4. Arizona Taxable Income	-60,071.00	-106,547.00	156,143.00	3,994.00
5. Adjusted Arizona Taxable Income	0.00	0.00	154,582.80	2,084.40
6. Tax Due on Adjusted Taxable Income	0.00	0.00	0.00	0.00
7. Arizona Income Tax Previously Paid	0.00	0.00	11,975.00	0.00
8. Overpayment of Income Tax	0.00	0.00	11,975.00	0.00
9. Filer's Community Property Share of the Overpayment of Tax (if Applicable)	0.00	0.00	5,987.50	0.00
10. Claimant's Distributive Share of Estate Overpayment of Tax (if Applicable)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
11. Estimated Interest at Statutory Rates	0.00	0.00	14,525.78	0.00
12. Reserve for Attorneys Fees	0.00	0.00	2,461.59	0.00
13. Reserve for Administrative Costs	0.00	0.00	2,377.37	0.00
14. Amount Other Adjustments	0.00	0.00	0.00	0.00
15. Estimated Total Refund	$ 0.00	$ 0.00	$ 15,674.32	$ 0.00

1. **Dividend Income:** The amount of dividend income reported on the Federal Income Tax Return.

2. **Resident Apportionment Percentage:**
   Full year residents: this row does not apply to full year residents.
   Part year residents: the percentage of the Federal Adjusted Gross Income reported as taxable in Arizona.

3. **Qualifying Dividends (Adjustment to Taxable Income):** The amount of Reported Dividends subtracted from Reported Arizona Taxable Income to calculate the Adjusted Arizona Taxable Income.

043

EXHIBIT "5"

```
R   M1  140  JNT  12-B6      105946 FAG1 101472 AZG1 5523.00 TAX    0 29    0 55    0 40
    65=0 BLD=0 DEP=00          1300 12      22374 20              0 25    0 36    5293.00 DUE
    RS=  RESX=100.00         107246 13       3992 21      5523 26 .00 R   0 37    5293.00 PAID
                               5774 17      26366 22    230.00 W/H  230 31 0 38   04-08-87 RECD
                               5774 18      75106 23              0 28 .00 33    0 39
                                                            5293.00 34,
```

044

Arizona Department of Revenue
Ladewig Class Action Project
PO Box 29099
Phoenix, AZ 85038-9099

STATE OF ARIZONA

Department of Revenue
www.revenue.state.az.us

Ph (602) 542-0700

**Warrant
Amount:**
$ 3,851.00

Janet Napolitano
Governor

J Elliott Hibbs
Director

**LADEWIG CLASS ACTION PROJECT
CALCULATION OF ESTIMATED TOTAL REFUND**

Claimant Name:
Original Filer Name(s):
Claimant Name: 8R88TLN

	1986	1987	1988	1989
1. Dividend Income	137.00	30.00	0.00	159.00
2. Resident Apportionment Percentage	XXX	XXX	XXX	XXX
3. Qualifying Dividends	67.51	14.78	0.00	78.36
4. Arizona Taxable Income	3,992.00	6,081.00	39,522.00	20,084.00
5. Adjusted Arizona Taxable Income	3,924.49	6,066.22	39,522.00	20,005.64
6. Tax Due on Adjusted Taxable Income	94.72	171.64	2,903.76	1,329.48
7. Arizona Income Tax Previously Paid	5,523.00	172.00	2,904.00	1,336.00
8. Overpayment of Income Tax	5,428.28	0.36	0.00	6.52
9. Filer's Community Property Share of the Overpayment of Tax (if Applicable)	2,714.14	0.18	XXXXXXX	XXXXXXX
10. Claimant's Distributive Share of Estate Overpayment of Tax (if Applicable)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
11. Estimated Interest at Statutory Rates	7,346.65	0.43	0.00	11.84
12. Reserve for Attorneys Fees	1,207.30	0.07	0.00	2.20
13. Reserve for Administrative Costs	1,165.99	0.07	0.00	2.13
14. Amount Other Adjustments	0.00	0.00	0.00	0.00
15. Estimated Total Refund	$ 7,687.51	$ 0.47	$ 0.00	$ 14.03

**THE SUM OF THE FOUR COLUMNS ON LINE 15 ABOVE IS YOUR TOTAL REFUND. IF YOUR
TOTAL REFUND IS $15.00 OR LESS YOU WILL NOT BE RECEIVING ANY FURTHER PAYMENTS.
IF YOUR TOTAL REFUND IS OVER $15.00 YOU WILL RECEIVE PAYMENTS AS LISTED IN THE
SCHEDULE ON PAGE 2 OF THIS LETTER.**

1. **Dividend Income:** The amount of dividend income reported on the Federal Income Tax
    Return.

2. **Resident Apportionment Percentage:**
    Full year residents: this row does not apply to full year residents.
    Part year residents: the percentage of the Federal Adjusted Gross Income reported as taxable
    in Arizona.

045

EXHIBIT "6"

PWR8L2F

(FILER ABOVE)
ITC CODE 367 369

```
**************************************************************************************************
RK  140   JNT 12-86   38460 FAGI   33539 AZGI  1485.00 TAX      0 29        0 35          0 40
   65=0 BLD=0 DEP=01    1691 12     4922 20        0 25     60.00 R         0 36     362.00 DUE
   RS=  RES%=100.00    40151 13     3992 21     1485 26    1123 31          0 37        .00 PAID
                        5414 17     8914 22  1063.00 W/H      .00 33        0 38  04-15-87 RECD
                        6612 18    24625 23        0 28   362.00 34        0 39
                DOR:       0 FAGI      0 AZGI      .00 TAX      0 29        0 35          0 40
                           0 12        0 20        0 25      .00 R         0 36        .00 DUE
                           0 13        0 21        0 26        0 31        0 37        .00 PAID
                           0 17        0 22      .00 W/H      .00 33        0 38      36.20 P&I
                           0 18        0 23        0 28      .00 34        0 39
**************************************************************************************************
```

Arizona Department of Revenue
Ladewig Class Action Project
PO Box 29099
Phoenix, AZ 85038-9099

STATE OF ARIZONA
Department of Revenue

Janet Napolitano
Governor

J Elliott Hibbs
Director

**Warrant
Amount:
$ 940.10**

**LADEWIG CLASS ACTION PROJECT
CALCULATION OF ESTIMATED TOTAL REFUND**

Claimant Name:
Original Filer Name(s):
Claimant Name: PWR8LZF

	1986	1987	1988	1989
1. Dividend Income	214.00	0.00	0.00	0.00
2. Resident Apportionment Percentage	XXX	XXX	XXX	XXX
3. Qualifying Dividends	105.46	0.00	0.00	0.00
4. Arizona Taxable Income	8,914.00	15,932.00	23,370.00	24,554.00
5. Adjusted Arizona Taxable Income	8,808.54	15,932.00	23,370.00	24,554.00
6. Tax Due on Adjusted Taxable Income	301.45	777.56	1,353.60	1,422.32
7. Arizona Income Tax Previously Paid	1,485.00	778.00	1,354.00	1,422.00
8. Overpayment of Income Tax	1,183.55	0.00	0.00	0.00
9. Filer's Community Property Share of the Overpayment of Tax (if Applicable)	591.78	0.00	0.00	0.00
10. Claimant's Distributive Share of Estate Overpayment of Tax (if Applicable)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
11. Estimated Interest at Statutory Rates	1,868.88	0.00	0.00	0.00
12. Reserve for Attorneys Fees	295.28	0.00	0.00	0.00
13. Reserve for Administrative Costs	285.17	0.00	0.00	0.00
14. Amount Other Adjustments	0.00	0.00	0.00	0.00
15. Estimated Total Refund	$ 1,880.20	$ 0.00	$ 0.00	$ 0.00

1. **Dividend Income:** The amount of dividend income reported on the Federal Income Tax Return.

2. **Resident Apportionment Percentage:**
   Full year residents: this row does not apply to full year residents.
   Part year residents: the percentage of the Federal Adjusted Gross Income reported as taxable in Arizona.

3. **Qualifying Dividends (Adjustment to Taxable Income):** The amount of Reported Dividends subtracted from Reported Arizona Taxable Income to calculate the Adjusted Arizona Taxable Income.

047

EXHIBIT "7"

rizona Department of Revenue
Ladewig Class Action Project
PO Box 29099
Phoenix, AZ 85038-9099

STATE OF ARIZONA
Department of Revenue
www.revenue.state.az.us

Ph (602) 542-0700

Warrant Amount:
$ 10,694.13

Janet Napolitano
Governor

J Elliott Hibbs
Director

LADEWIG CLASS ACTION PROJECT
CALCULATION OF ESTIMATED TOTAL REFUND

Claimant Name:
Original Filer Name(s):   _____
Claimant Name: YCKYFZT

	1986	1987	1988	1989
1. Dividend Income	0.00	0.00	3.00	0.00
2. Resident Apportionment Percentage	XXX	XXX	XXX	XXX
3. Qualifying Dividends	0.00	0.00	1.48	0.00
4. Arizona Taxable Income	805,433.00	1,149,749.00	1,084,564.00	1,681,147.00
5. Adjusted Arizona Taxable Income	805,433.00	1,149,749.00	1,084,562.52	1,681,147.00
6. Tax Due on Adjusted Taxable Income	46,043.64	60,463.92	73,397.04	133,949.76
7. Arizona Income Tax Previously Paid	63,950.00	60,464.00	91,396.00	133,950.00
8. Overpayment of Income Tax	0.00	0.00	17,998.96	0.00
9. Filer's Community Property Share of the Overpayment of Tax (if Applicable)	0.00	0.00	8,999.48	0.00
10. Claimant's Distributive Share of Estate Overpayment of Tax (if Applicable)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
11. Estimated Interest at Statutory Rates	0.00	0.00	18,991.75	0.00
12. Reserve for Attorneys Fees	0.00	0.00	3,358.95	0.00
13. Reserve for Administrative Costs	0.00	0.00	3,244.02	0.00
14. Amount Other Adjustments	0.00	0.00	0.00	0.00
15. Estimated Total Refund	$ 0.00	$ 0.00	$ 21,388.27	$ 0.00

THE SUM OF THE FOUR COLUMNS ON LINE 15 ABOVE IS YOUR TOTAL REFUND. IF YOUR TOTAL REFUND IS $15.00 OR LESS YOU WILL NOT BE RECEIVING ANY FURTHER PAYMENTS. IF YOUR TOTAL REFUND IS OVER $15.00 YOU WILL RECEIVE PAYMENTS AS LISTED IN THE SCHEDULE ON PAGE 2 OF THIS LETTER.

1. **Dividend Income:** The amount of dividend income reported on the Federal Income Tax Return.

2. **Resident Apportionment Percentage:**   **048**
    Full year residents: this row does not apply to full year residents.
    Part year residents: the percentage of the Federal Adjusted Gross Income reported as taxable

EXHIBIT "8"

Arizona Department of Revenue
Ladewig Class Action Project
PO Box 29099
Phoenix, AZ 85038-9099

STATE OF ARIZONA
Department of Revenue

Janet Napolitano
Governor

J Elliott Hibbs
Director

**Warrant
Amount:
$ 8,419.13**

LADEWIG CLASS ACTION PROJECT
CALCULATION OF ESTIMATED TOTAL REFUND

Claimant Name:
Original Filer Name(s):
Claimant Name: BL4NXZT

	1986	1987	1988	1989
1. Dividend Income	951.00	3,115.00	3,756.00	2,715.00
2. Resident Apportionment Percentage	XXX	XXX	XXX	XXX
3. Qualifying Dividends	468.65	1,535.07	1,850.96	1,337.95
4. Arizona Taxable Income	12,874.00	10,883.00	8,276.00	11,419.00
5. Adjusted Arizona Taxable Income	9,411.35	6,279.93	3,237.04	10,081.05
6. Tax Due on Adjusted Taxable Income	509.88	262.60	92.48	535.48
7. Arizona Income Tax Previously Paid	548.00	377.00	182.00	8,075.00
8. Overpayment of Income Tax	38.12	114.40	89.52	7,539.52
9. Filer's Community Property Share of the Overpayment of Tax (if Applicable)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
10. Claimant's Distributive Share of Estate Overpayment of Tax (if Applicable)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
11. Estimated Interest at Statutory Rates	103.18	275.37	188.92	13,687.52
12. Reserve for Attorneys Fees	16.96	46.77	33.41	2,547.24
13. Reserve for Administrative Costs	16.38	45.17	32.27	2,460.09
14. Amount Other Adjustments	0.00	0.00	0.00	0.00
15. Estimated Total Refund	$ 107.97	$ 297.83	$ 212.75	$ 16,219.71

1. **Dividend Income:** The amount of dividend income reported on the Federal Income Tax Return.

2. **Resident Apportionment Percentage:**
   Full year residents: this row does not apply to full year residents.
   Part year residents: the percentage of the Federal Adjusted Gross Income reported as taxable in Arizona.

3. **Qualifying Dividends (Adjustment to Taxable Income):** The amount of Reported Dividends subtracted from Reported Arizona Taxable Income to calculate the Adjusted Arizona Taxable Income.

049

EXHIBIT "9"

```
4XPYW4T                    TA  CC  140   JNT 12-87    28490 FAG1    9931 20   714.00 TAX      .00 R       2 39   04-16-89 RECD
                               EC=  65=0 BLD=0 DEP=04   2703 12   21261 AZG1      0 27        0 33       2 40
                               RS=  RES%=100.00        31192 13       0 22    714 28      .00 35       4 41
                                                        4548 17       0 23     .00 W/H   714.00 36       0 42
                                                         475 18       0 24        0 30        0 37   718.00 DUE
                                                           0 19       0 25        0 31        0 38   718.00 PAID

           (FILER ABOVE)                     DOR:          0 FAG1      0 20     .00 TAX      .00 R       0 39      255.88 P&I
           ITC CODE 367 369                                0 12       0 AZG1      0 27        0 33       0 40
                                                           0 13       0 22        0 28     .00 35       0 41
                                                           0 17       0 23     .00 W/H     .00 36       0 42
                                                           0 18       0 24        0 30        0 37      .00 DUE
                                                           0 19       0 25        0 31        0 38      .00 PAID

                               140   JNT 12-88          31505 FAG1   11268 20   736.00 TAX      .00 R       2 39      740.00 PAID
           HHC 500 MIBDE BOX 4 EC=  65=0 BLD=0 DEP=04    1802 12   22038 AZG1      0 27        0 33       2 40   04-16-89 RECD
 04350-58                      RS=  RES%=100.00         33306 13       0 22    736 28      .00 35       0 41
                                                         4767 17       0 23     .00 W/H   736.00 36       4 42
                                                         1401 18       0 24        0 30        0 37       0 43
                                                            0 19       0 25        0 31        0 38   740.00 DUE
```

-132 X 64 10-6

Arizona Department of Revenue
Ladewig Class Action Project
PO Box 29099
Phoenix, AZ 85038-9099

STATE OF ARIZONA
Department of Revenue

Janet Napolitano
Governor

J Elliott Hibbs
Director

**Warrant
Amount:
$ 1,994.50**

LADEWIG CLASS ACTION PROJECT
CALCULATION OF ESTIMATED TOTAL REFUND

Claimant Name:
Original Filer Name(s):   _____
Claimant Name: 4XPYW4T

	1986	1987	1988	1989
1. Dividend Income	0.00	142.00	434.00	877.00
2. Resident Apportionment Percentage	XXX	XXX	XXX	XXX
3. Qualifying Dividends	0.00	69.98	213.88	432.19
4. Arizona Taxable Income	0.00	0.00	0.00	0.00
5. Adjusted Arizona Taxable Income	0.00	0.00	0.00	0.00
6. Tax Due on Adjusted Taxable Income	0.00	0.00	0.00	0.00
7. Arizona Income Tax Previously Paid	398.00	714.00	736.00	1,697.00
8. Overpayment of Income Tax	0.00	714.00	736.00	1,697.00
9. Filer's Community Property Share of the Overpayment of Tax (if Applicable)	0.00	357.00	368.00	848.50
10. Claimant's Distributive Share of Estate Overpayment of Tax (if Applicable)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
11. Estimated Interest at Statutory Rates	0.00	994.98	892.77	1,759.24
12. Reserve for Attorneys Fees	0.00	162.24	151.29	312.93
13. Reserve for Administrative Costs	0.00	156.69	146.12	302.22
14. Amount Other Adjustments	0.00	0.00	0.00	0.00
15. Estimated Total Refund	$ 0.00	$ 1,033.06	$ 963.37	$ 1,992.59

1. **Dividend Income:** The amount of dividend income reported on the Federal Income Tax Return.
2. **Resident Apportionment Percentage:**
   Full year residents: this row does not apply to full year residents.
   Part year residents: the percentage of the Federal Adjusted Gross Income reported as taxable in Arizona.
3. **Qualifying Dividends (Adjustment to Taxable Income):** The amount of Reported Dividends subtracted from Reported Arizona Taxable Income to calculate the Adjusted Arizona Taxable Income.

051

EXHIBIT "10"

MHXKHXM

```
                                                    0 31        0 38     252.99 DUE
*******************************************************************************
        RM  MC  140   JNT 12-88   9999999 FAGI 9999999 20  84400.00 TAX    .00 R        0 39        .00 PAID
     ID EC=F 65=2 BLD=0 DEP=01    379677  12  9999999 AZGI        0 27  2432728 33      0 40  10-16-89 RECD
     IZ      RS=  RESX=100.00     9999999  13  2708800 22  2284400 28  48326.00 39      0 41
                                  9999999  17     4250 23  2728.00  W/H     .00 36      0 42
                                    20000  18  2713050 24  2430000 30        0 37  148328 43
                                        0  19  9999999 25        0 31   148328 38     .00 DUE
                        DOR:      9999999 FAGI   25524 20      .00 TAX    .00 R        0 39        .00 PAID
                r65                 379677  12   394152 AZGI       0 27  2432728 33      0 40        .00 P&I
                                    374675  13  2708800 22        0 28  32728.00 35      0 41
                                  9999999  17     4250 23  2728.00  W/H     .00 36      0 42
                                    20000  18  2713050 24  2430000 30        0 37  2432728 43
                                        0  19        0 25        0 31  2432728 38     .00 DUE
*******************************************************************************
  5729B1709 8fa f               R5  MC  140   JNT 12-88
```

Arizona Department of Revenue
Ladewig Class Action Project
PO Box 29099
Phoenix, AZ 85038-9099

STATE OF ARIZONA
Department of Revenue
www.revenue.state.az.us

Ph (602) 542-0700

**Warrant
Amount:
$ 931,584.03**

N

Janet Napolitano
Governor

J Elliott Hibbs
Director

LADEWIG CLASS ACTION PROJECT
CALCULATION OF ESTIMATED TOTAL REFUND

Claimant Name:
Original Filer Name(s):
Claimant Name: MHXKHXM

	1986	1987	1988	1989
1. Dividend Income	118,362.00	118,471.00	3,201,592.00	245,515.00
2. Resident Apportionment Percentage	XXX	XXX	XXX	XXX
3. Qualifying Dividends	58,328.79	58,382.51	1,577,744.54	120,989.79
4. Arizona Taxable Income	70,055.00	49,042.00	9,999,999.00	348,314.00
5. Adjusted Arizona Taxable Income	11,726.21	0.00	8,422,254.46	227,324.21
6. Tax Due on Adjusted Taxable Income	474.82	0.00	673,264.32	17,643.92
7. Arizona Income Tax Previously Paid	5,119.00	3,426.00	2,223,135.00	27,323.00
8. Overpayment of Income Tax	4,644.18	3,426.00	1,549,870.68	9,679.08
9. Filer's Community Property Share of the Overpayment of Tax (if Applicable)	2,322.09	1,713.00	774,935.34	4,839.54
10. Claimant's Distributive Share of Estate Overpayment of Tax (if Applicable)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
11. Estimated Interest at Statutory Rates	6,285.45	4,123.40	1,635,358.78	8,785.88
12. Reserve for Attorneys Fees	1,032.90	700.37	289,235.29	1,635.05
13. Reserve for Administrative Costs	997.56	676.40	279,338.72	1,579.10
14. Amount Other Adjustments	0.00	0.00	0.00	0.00
15. Estimated Total Refund	$ 6,577.07	$ 4,459.63	$ 1,841,720.10	$ 10,411.26

THE SUM OF THE FOUR COLUMNS ON LINE 15 ABOVE IS YOUR TOTAL REFUND. IF YOUR
TOTAL REFUND IS $15.00 OR LESS YOU WILL NOT BE RECEIVING ANY FURTHER PAYMENTS.
IF YOUR TOTAL REFUND IS OVER $15.00 YOU WILL RECEIVE PAYMENTS AS LISTED IN THE
SCHEDULE ON PAGE 2 OF THIS LETTER.

1. **Dividend Income:** The amount of dividend income reported on the Federal Income Tax
   Return.

2. **Resident Apportionment Percentage:**
   Full year residents: this row does not apply to full year residents.
   Part year residents: the percentage of the Federal Adjusted Gross Income reported as taxable
   in Arizona.

053